

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

COMMERCIAL EXHIBITION.

No. $\frac{761}{2}$.

Calcutta, the 7th March, 1895.

The following notices of a proposed Exhibition of Photography have been received from the Imperial Institute, London. Persons wishing to send Exhibits are requested to communicate direct with the Secretary to the Photographic Exhibition, Imperial Institute, London, S. W.

DENZIL IBBETSON,
Offg. Secretary to the Government of India.

GENERAL PROSPECTUS OF THE PHOTOGRAPHIC EXHIBITION.

IMPERIAL INSTITUTE OF THE UNITED KINGDOM, THE
COLONIES AND INDIA.

UNITED KINGDOM SECTION.

SPECIAL EXHIBITION OF PHOTOGRAPHY IN ITS APPLICATIONS TO THE
ARTS, SCIENCES AND INDUSTRIES THROUGHOUT THE EMPIRE, 1895.

COMMITTEE OF ADVICE.

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 Professor H. H. TURNER, M.A. (*Oxford University Observatory*).
 Mr. LEON WARNERKE.
 Mr. G. S. WATERLOW, J.P.
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 Sir FREDERICK ABEL, Bart., K.C.B. (*Secretary and Director*).
 Sir SOMERS VINE, C.M.G. (*Assistant Secretary and General Sub-Director*).
 Mr. C. JOHNSON (*Chief Clerk*).

EXHIBITION OF PHOTOGRAPHY, 1895.

The Executive Council of the Imperial Institute having determined that the United Kingdom Section of the Institute will be for the present best utilised and the resources of the Home Country effectively displayed by a series of exhibits, illustrative of the progress and present condition of leading industries and manufactures of Great Britain and Ireland, such as the Pottery, China and Glass Exhibition of 1894, arrangements are being made for holding during the forthcoming Summer Season, 1895, a Special Exhibition of Photography in its Application to the Arts, Sciences and Industries throughout the Empire.

The Exhibition will include examples which may be received from the Colonies and India.

The gentlemen whose names are given on the above of this circular have consented to serve, and have been appointed by the Executive Council as a Committee of Advice in connection with the Exhibition.

The Exhibition, which will be open daily (except Sundays) from 11 A.M. until 11 P.M. from the middle of May to the middle of September, 1895, will be divided into the following Seven Classes:—

[Individuals and firms wishing to exhibit in the exhibition may obtain further particulars concerning the Division in which they wish to enter, on application to "The Secretary, Photographic Exhibition, Imperial Institute, London, S.W."]

DIVISION I.—THE HISTORY OF PHOTOGRAPHY.

(To be accommodated in apartments in the Main Building.)

- SECTION A. Illustrations of the results of *early* Processes and of apparatus and materials used in their practice.
 SECTION B. Illustrations of the progressive development of *modern* Processes.
 SECTION C. Illustrations of the early processes of Photo-mechanical work, and of materials and implements used in their practice.
 SECTION D. Photographic Literature, early and modern.

DIVISION 2.—ARTISTIC PHOTOGRAPHY.

(To be accommodated in the East apportionment of the Upper Intermediate Gallery.)

- SECTION A. A thoroughly representative exhibition of all Schools, embracing known as well as new works.
- SECTION B. Illustrations of the present condition of Photographic Art in various Colonies and in India. *(To include illustrations of the application of Photography as a medium for promoting Colonial Industries and Settlement.)*

DIVISION 3.—PHOTOGRAPHY AS AN INDUSTRY.

(To be accommodated in the North Gallery)

- SECTION A. Illustrations of apparatus used in Photography, and of its manufacture; special processes, such as the grinding and polishing of lenses, the production of brass fittings, cameras, etc., being shewn in actual operation.
- SECTION B. The preparation of dry plates, coating of sensitive media, and the various printing processes, shewn in actual operation.
- SECTION C. Illustrations of commercial portraiture. Production of portraits, etc., in studios by daylight and artificial light.

DIVISION 4.—PHOTOGRAPHY IN ITS APPLICATIONS TO INDUSTRIES.

(To be accommodated in the North Gallery.)

- SECTION A. Processes of Reproduction, having Photography as their basis, as applied to Illustrated Journalism, Literature, and to purely artistic reproductions; the more common of these processes to be shewn in operation, and details connected with rarer processes to be illustrated.
- SECTION B. Industrial applications of Photography to ornamentation, such as Vitreography; and uses of Photography in the Decorative Arts.

DIVISION 5.—APPLICATIONS OF PHOTOGRAPHY TO THE SCIENCES.

(To occupy a portion of the West allotment of the Upper Intermediate Gallery.)

- SECTION A. ORTHOCHROMATICS :—
Reproduction of objects in colours, pictures, etc.
Results obtained by various stains, screens etc.
Special appliances used in Orthochromatics.
- SECTION B. ACTINOMETRY, PHOTOMETRY, AND SENSITOMETRY.
- SECTION C. OPTICS :—
The Optical Lantern, including processes and appliances for producing enlargements or reductions.
Illustrations of processes for producing lantern positives or transparencies.
Apparatus, instruments and appliances connected with the Optics of Photography.
- (Special exhibitions of lantern-transparencies as lecture illustrations.)*
- SECTION D. STEREOSCOPY :—
Illustrative examples of Stereograms; apparatus and appliances used for producing and exhibiting stereograms.
- SECTION E. PHOTOMICROGRAPHY, IN ITS APPLICATIONS TO ORDINARY MICROGRAPHICAL RESEARCH, TO PATHOLOGY, BACTERIOLOGY, ETC. :—
Apparatus and appliances used in connection with Photomicrography
- SECTION F. SPECTROSCOPY :—
The Spectra of the heavenly bodies, of gases, metals, etc.
Apparatus and appliances used in spectroscopy.
- SECTION G. METEOROLOGY AND MAGNETISM :—
Cloud-and-Lightning-Photographs.
Measurement of Heights of Clouds.
Illustrations of Photographic Recording Apparatus, and their uses.
- SECTION H. ASTRONOMY :—
Photographs of Heavenly Bodies.
Photographic Charts of the Heavens.
Photographic Astronomical Records.
Apparatus, instruments and appliances used in Astronomical Photography.

SECTION I. AUTOMATIC RECORDING APPARATUS.

SECTION K. GENERAL:—

Other applications of Photography to the Sciences, illustrating the results of researches in connection with which Photography has been applied (*e.g.*, Experiments on light and thermography, chemical action of light upon liquids, etc.)

DIVISION 6.—APPLICATIONS OF PHOTOGRAPHY TO EDUCATIONAL PURPOSES.
(*To be accommodated in apartments in the Main Building.*)

DIVISION 7.—MISCELLANEOUS APPLICATIONS OF PHOTOGRAPHY.
(*To be accommodated in a portion of the West allotment of the Upper Intermediate Gallery.*)

- SECTION A. Illustrations of the applications of Photography to Architecture and Archaeology.
- SECTION B. Applications of Photography to Engineering.
- SECTION C. Chronography.
- SECTION D. Applications of Photography to Surveying; Cartography, etc.
Apparatus and appliances used in Photographic Surveying.
- SECTION E. Photography as applied to Military and Naval purposes.
- SECTION F. Applications of Photography to Legal purposes and to Zoology (*e.g.*, detection of forgeries, erasures, etc.; production of photo-anthropometric records).

The Imperial Institute, in pursuance of its objects as defined by the Royal Charter, which include the encouragement and development of British manufactures and industries, will provide attendants, lighting, and all needful supervision and general facilities incidental to the Exhibition as a whole.

Exhibitors will be expected to provide, at their own cost, the Exhibits, Glass Cases and Fittings, and to incur the cost of transit to and from the Institute, and of the necessary attendants for the installation and arrangement of the Exhibits.

As regards processes, the Imperial Institute will be prepared to receive applications, and to provide motive power to a moderate extent, for the display of such processes subject to the Executive Council being of opinion that the utility and attractiveness of the process to be illustrated is sufficient to justify the outlay thereby involved.

The Committee of Advice has selected and recommended to the Council a preliminary list of Firms to whom invitations to exhibit are being transmitted, but applications for permission to exhibit will be received from individuals and firms from all parts of the British Empire.

No Sales will be allowed in the Exhibition Galleries, but Exhibitors will be permitted to take orders for articles at the Exhibition. No circulars or trade cards must be distributed by Exhibitors.

A Catalogue will be issued and sold in the Exhibition, in which a reasonable description of the Exhibits, and of any special features to which attention is called by the manufacturers, may be inserted free of charge.

The exhibiting space will be allotted by the Committee of Advice in proportion to the demand, amongst those individuals and firms included in these lists (or in subsequent lists), to be approved by the Committee, who may wish to exhibit.

All Exhibits, Glass Cases, Fittings, etc., must arrive at the Institute not later than noon on SATURDAY, APRIL 27th, 1895. No Cases or Exhibits will be received after that date. The Exhibits must be installed and arranged in their cases not later than noon on THURSDAY, 2nd MAY, 1895.

Screens or other erections, must not exceed 8 feet in height.

The Executive Council reserve to themselves the right of refusing to admit to the Institute premises any Cases, Fittings, or Exhibits arriving after noon on the 27th April, and to remove from the Exhibition Gallery, at the cost of the Exhibitor, any Exhibits, Cases or Fittings, the arrangement of which may not be completed to the satisfaction of the Council by noon on the 2nd May. In such instances the Executive Council reserve the right to dispose, at their absolute discretion, of the space which thus may become available. Exhibitors will not be allowed to supplement or change their Exhibits during the time the Exhibition remains open, without the permission in writing of the Council.

The acceptance by a firm or individual of the invitation to exhibit will be taken as consent on his part to allow all his Exhibits, Cases and Fittings to remain undisturbed in the Galleries until the close of the Exhibition, and as an agreement on his part to the right of the Council to order, or, if necessary, to cause, without explanation, the removal of the Exhibit at any time they may think proper, and, further, as an agreement to abide by the Regulations here set out.

The conditions above stated are subject to the provisions which are set out in the Special Prospectus issued in connection with each division of the Exhibition.

The Executive Council, while undertaking to supply adequate general control, watching, and care, accept no responsibility or liability as regards the Exhibits in respect of damage or loss by fire or accidents, or otherwise.

An invitation to a firm or individual to exhibit will be considered as cancelled if a definite reply is not received by the 2nd February.

All communications should be addressed to—

**THE SECRETARY TO THE
PHOTOGRAPHIC EXHIBITION (1895),
IMPERIAL INSTITUTE,
LONDON, S.W.**

The Council reserves to itself the right, in the event of the space applied for considerably exceeding the accommodation available, or for other causes, to allot space only to certain of the applicants.

1st January, 1895.

BY ORDER.

NOTE.—The Exhibition Galleries may be viewed on any week day after the 8th January, 1895, by the representative of any firm or individual proposing to exhibit, on application to the Chief Clerk, at the Institute, between the hours of 11 A.M. and 3 P.M. (1 P.M. on Saturdays).

DIVISION 2.

Division 2.—ARTISTIC PHOTOGRAPHY. EXHIBITION OF PHOTOGRAPHIC PICTURES.

In this division will be included only such photographs as have distinct artistic merit. It is hoped that all schools of artistic photography may be represented, and, contributions, whether new or previously exhibited pictures, are invited from Home, Colonial and Indian photographers. Contributions from the representatives of deceased artists (except such works as might better be displayed in the Historical Division) will also be welcomed.

The maximum number of pictures that may be sent in by any one exhibitor will be six.

A selection will be made by the Committee, whose decision will be final.

The Exhibition will open early in May, 1895, and will remain open till about the middle of September or probably a little later.

No charge will be made for space occupied by pictures accepted for this Section.

Each picture should be separately framed. On the back of the frame must be written the name and address of the Exhibitor with the title or description of the picture, and the number (if there is more than one) corresponding to the number in the entry form.

The pictures must be received not later than Monday, 15th April, 1895, at 12 noon.

They must be addressed "Exhibition of Photography," Division 2, Imperial Institute, London, S.W.

Pictures must be delivered, carriage paid, at the Imperial Institute, or by hand between 10-0 A.M. and 4-0 P.M. (1 o'clock on Saturdays.)

The Imperial Institute will unpack repack, and dispatch, carriage forward, all exhibits sent in cases, which may be selected by the Committee of Advice.

Every care will be taken of exhibits, but the Institute will not be responsible for loss or damage.

20th December, 1895.

BY ORDER.



SUPPLEMENT TO
The Gazette of India.

No. 11.} . CALCUTTA, SATURDAY, MARCH 16, 1895.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta or Rupees nine if sent by Post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

APPROPRIATION REPORT
ON
THE ACCOUNTS
OF
THE GOVERNMENT OF INDIA
FOR
1893-94.

BY

A. F. COX,

OFFG. COMPTROLLER AND AUDITOR GENERAL.

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APPROPRIATION REPORT ON THE ACCOUNTS OF 1893-94.

GENERAL REVIEW.

Throughout the report the figures are tens of rupees (Rs. 1=R10), with the last two figures cut off for brevity, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupees.

1. In the Budget Estimate for 1893-94 the total revenue was estimated at 90,005,7 and the expenditure chargeable against it at 91,600,8, leaving a net deficit of 1,595,1. This unfavourable result was due primarily to the low rate of exchange, which was taken in the Budget Estimate at 1s. 2½d. against 1s. 4d. adopted in the Estimates of the previous year. It was explained in the Financial Statement that the future of Indian finance largely depended on the course of exchange. As the question of influencing exchange was then under the consideration of Lord Herschell's Committee, the Government of India, though unwilling to budget for a deficit, considered it inexpedient to take measures for the restoration of financial equilibrium until the Secretary of State had received the report of Lord Herschell's Committee, and had given his decision on the Currency question. The introduction of the reforms recommended by the Committee, however, brought but little relief to the finances, for at the end of the year exchange stood at a much lower level than at its commencement, the average rate obtained during the year by the Secretary of State for his bills being only 1s. 2.547d. (notwithstanding a considerable speculative advance for a part of the year) against 1s. 2.75d. adopted in the Estimates. Soon after the introduction of the currency reforms, the Government of India decided to give its non-domiciled European and Eurasian officers an Exchange Compensation Allowance, sufficient to enable each officer to remit to Europe one-half his salary subject to a maximum limit of £1,000 a year, at a privileged rate of 1s. 6d. The financial position having thus failed to improve after the Budget Estimates were published, the Government of India found it necessary, towards the close of the year to strengthen its position by the imposition of import duties on all articles, except cotton goods and yarn. This, however, did not affect materially the results of the year under review, as it brought in only a small amount of revenue during its last few days. Apart from the fall in exchange, the results of the year may, however, be considered to be satisfactory. They show a net deficit of 1,547,0, which agrees practically with that anticipated in the Budget Estimate (1,595,1), though the fall in the rate of exchange involved a net loss of 355,6 and Exchange Compensation Allowance caused an additional expenditure of 391,0 on the Imperial account, excluding 227,5 on the Provincial account. The net revenue from Opium and Salt also showed a considerable falling off (310,2 and 322,5) from the anticipations in the Budget, but these disappointments were more than counterbalanced by a steady and satisfactory growth of the Ordinary and Railway Revenues, and by a curtailment of the programme of Special Defence Works. The actual revenue and expenditure of the year, under the different groups, are compared in detail in the following paragraphs with the actuals of the previous year and the Budget Estimate.

2. No important changes of classification of revenue and expenditure requiring special notice here were made during the year.

3. The following summary gives the Budget and Account figures of 1893-94 to be reviewed in this report, and the details will be found in the statements on pages 148 to 160:—

RECEIPTS.		REVENUE AND EXPENDITURE.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
60,490,5	60,193,6	A Principal Heads of Revenue .	10,387,3	9,865,6	
893,6	875,5	B Interest	4,065,9	4,446,4	
2,720,8	2,747,7	C Post Office, Telegraph, and Mint	2,609,3	2,550,7	
1,635,5	1,631,3	D Civil Departments	14,472,0	14,637,8	
982,9	999,1	E Miscellaneous	5,538,1	5,646,9	
...	...	F Famine	1,159,8	1,117,8	
...	...	G Construction of Railways	75,1	73,9	
19,551,7	20,297,0	H Railways	21,545,8	21,832,5	
2,337,7	2,296,4	J Irrigation	2,860,1	2,862,5	
623,9	674,4	K Buildings and Roads	6,090,6	5,810,8	
769,1	850,2	L Army Services	23,011,4	23,253,6	
...	...	LL Special Defence Works	536,6	325,0	
...	...	M Provincial Deficit—	—751,2	—311,3	
...	...	Imperial Surplus + or Deficit—	—1,595,1	—1,547,0	
90,005,7	90,565,2	TOTAL	90,005,7	90,565,2	

RECEIPTS.		OTHER TRANSACTIONS.		OUTGOINGS.	
Budget.	Accounts.			Budget.	Accounts.
—1,595,1	—1,547,0	Imperial Surplus or Deficit as above . . . . .	...	...	...
...	...	Capital Outlay on Railways and Irrigation Works	3,550,0	3,621,3	
3,265,8	4,043,3	Permanent Debt . . . . .	...	...
...	6,000,0	Temporary Debt . . . . .	...	...
882,2	560,0	Unfunded Debt . . . . .	...	...
...	4,344,8	Deposits and Advances	1,085,8	...	
564,4	1,021,6	Loans and Advances by Imperial Government . . . . .	...	...
...	...	Loans and Advances by Provincial Governments	276,2	195,8	
...	...	Guaranteed and Subsidized Companies, Capital Accounts	1,565,6	711,5	
...	...	Remittances	9,0	138,2	
18,700,0	9,530,3	Secretary of State's Bills	18,522,1	9,960,2	
17,807,0	17,540,2	Cash Balance, April 1st . . . . .	...	...
...	...	Ditto, March 31st	14,615,6	26,866,2	
39,624,3	41,493,2	GRAND TOTAL	39,624,3	41,493,2	

Comparison with the year 1892-93.

4. The comparison in respect of revenues with the year 1892-93 is as follows:—

REVENUES.	1892-93.	1893-94.	Difference.
			1893-94, greater (+) or less (—).
Principal Heads of Revenue	61,067,4	60,193,6	—873,8
Interest	869,7	875,5	+5,8
Post Office, Telegraph, and Mint	2,736,9	2,747,7	+10,8
Civil Departments	1,607,9	1,631,3	+23,4
Miscellaneous	877,0	999,1	+122,1
Railways	19,077,1	20,297,0	+1,219,9
Irrigation	2,418,9	2,296,4	—122,5
Buildings and Roads	653,2	674,4	+21,2
Army Services	864,3	850,2	—14,1
TOTAL	90,172,4	90,565,2	+392,8

5. The important variations under *Principal Heads of Revenue* are the following :—

Land Revenue	+684,3
Opium	—1,365,6
Salt	—427,2
Stamps	+60,8
Excise	+146,1
Provincial Rates	—191,9
Customs	+64,8
Forest	+131,7
	<hr/>
TOTAL	—897,0
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6. Of the total increase under *Land Revenue*, Madras alone contributed 305,9, out of which 107,9 was nominal, being due to the transfer to this head, from *Provincial Rates*, of the revenue of Village Service Inams, and the remainder was due to a favourable season; the other provinces also showed a steady growth of the revenue under this head. Under *Opium* the decrease occurred almost wholly in Bengal opium, due partly to a reduction in the number of chests sold owing to the depletion of the reserve in consequence of successive unfavourable crops, and partly to a heavy decline in the average price; there was a small decline (70,2) under Malwa opium also, due to diminished exports. *Salt* revenue was also worse, partly owing to unfavourable weather having retarded the manufacture of Sambhar and Orissa salts, and partly to the low price of Government paper having stimulated credit in lieu of cash sales in Madras. *Stamps* and *Excise* showed a steady growth, but the collections from *Provincial Rates* showed a decline, a part of which was only nominal, being due to the transfer of the revenue of Village Service Inams to *Land Revenue* as mentioned above, and the remainder was due to the suspension of the collection of village cess in the Tanjore and Malabar districts in Madras. The additional revenue under *Customs* was obtained from the Indian Tariff Act of 10th March 1894, partly counterbalanced by a falling off in the export duties, due to a low demand for rice in Europe, while that under *Forests* resulted from a steady development of the department. *Post Office* and *Telegraph* exhibited normal growths, but *Mint* receipts fell off in consequence of the closing of the mints early in the year. Recoveries on account of punitive police quartered for the prevention of riots swelled the receipts of *Civil Departments*. The better result under *Miscellaneous* was due mainly to the loss on account of exchange on the miscellaneous remittance transactions between India and England having been much larger in the previous year, in consequence of the official rate of exchange fixed in that year for the adjustment of transactions between England and India having differed widely from the average rate obtained for Council Bills. *Railway Revenue* showed excellent results in consequence of an exceptionally favourable pilgrim traffic, and of improvements in general passenger and goods traffic. The North-Western and the East Indian Railways were the chief contributors to the improvement. *Irrigation* revenue showed a decrease, due partly to heavy rainfall in Punjab, having reduced the necessity for artificial irrigation, and partly to the actuals of 1892-93 having been swelled by arrear collections in Bengal. The improvement under *Buildings and Roads* was due chiefly to the recovery of the Government share of the profits of the Darjeeling-Himalayan Railway for the four years ending June 1893. The slight falling off under *Army Services* may be attributed to a special credit in 1892-93 for value of horses taken to Egypt by the 7th Dragoon Guards.

7. The comparison of the expenditure side is given below. The average rate of Exchange for the Secretary of State's drawings in 1893-94 was 1s. 2^s. 5466429d. against

1s. 2'9847775*d.* in 1892-93. The increases under the different heads due to the fall in the rate of Exchange, and to Exchange Compensation Allowance, are shown separately:—

	DIFFERENCE, 1893-94, GREATER + OR LESS—					
	1892-93.	1893-94.	Due to Exchange.	Due to Ex. Com. Allee.	Due to other causes.	TOTAL
Direct Demands on the Revenues	9,461,7	9,865,6 +	2,1 +	64,1 +	337,7 +	403,9
Interest	4,374,3	4,446,4 +	120,9	...	— 48,8 +	72,1
Post Office, Telegraph, and Mint	2,505,6	2,550,7 +	12,0 +	12,5 +	20,6 +	45,1
Civil Departments	14,259,9	14,637,8 +	28,1 +	209,7 +	140,1 +	377,9
Miscellaneous	5,537,9	5,646,9 +	100,4 +	8 +	7,8 +	109,0
Famine	1,116,1	1,117,8	...	...	+ 1,7 +	1,7
Construction of Railways .	339,5	73,9	...	...	— 265,6 —	265,6
Railways	20,924,1	21,832,5 +	277,1 +	21,5 +	609,8 +	908,4
Irrigation	2,940,5	2,862,5 +	1 +	11,7 —	80,8 —	78,0
Buildings and Roads . . .	5,846,5	5,810,8 +	5,0 +	32,1 —	72,8 —	35,7
Army Services	23,419,1	23,253,6 +	213,1 +	264,6 —	643,2 —	165,5
Special Defence Works . .	458,0	325,0 +	4,7 +	1,5 —	139,2 —	133,0
<hr/>						
TOTAL	91,183,2	92,423,5 +	763,5 +	618,5 —	141,7 +	1,240,3
<hr/>						

8. The increases due to the fall in the rate of Exchange and to Exchange Compensation Allowance require no explanation, and it is necessary to explain only the differences shown above as due to other causes.

9. Under the *Direct Demands on the Revenues*, Opium alone accounts for 271,3 out of the total excess of 337,7, the increase being due to a better outturn of Bengal Opium. The remainder of the increase occurred principally under Land Revenue, due to normal growth of the charges of District Administration, and under Forest, due to continued development of the department; Salt, Stamps and Registration also showed comparatively small increases, while Assignments and Compensations produced a decrease owing to the charges of the previous year on account of adjustments of alienated lands in Bombay having been specially high. Notwithstanding an additional charge of 132,4 on account of discount on the new 3½ per cent. loan raised in India, the charges under Interest showed a decrease due mainly to the transfer of a much larger portion of the charges in India to the Railway Revenue Account in consequence of an increase in the Capital expenditure on Railways and Irrigation. *Post Office* and *Telegraph* showed excesses as usual, due to continued growth of the departments, but the excesses were largely counterbalanced by savings under *Mint* consequent on the discontinuance of the free coinage of silver. In the *Civil Departments* the charges were higher partly in consequence of the increase of the Amir's subsidy by 60,0 coupled with the payment of arrears amounting to 31,1, and partly in consequence of a general increase in nearly all the heads due to the growing needs of administration. Under *Miscellaneous*, charges for special commissions of enquiry, Superannuation and Retired Allowances and Stationery and Printing charges would have brought about an increase, but for lapses under Territorial and Political Pensions. The programme of the year for the construction of railways was considerably smaller than that of the previous year and only a small amount has

been charged to the head *Construction of Railways*. *Railway* expenses show a large advance chiefly in the working expenses of the State Railways owing to the larger traffic, to larger payments of surplus profits to the Southern Mahratta Railway Company, and on account of the Rajputana Malwa Railway to the Bombay, Baroda and Central India Railway Company and to repairs of damages caused by floods and strengthening of bridges. The investment of further capital on the construction of State Railways also increased the interest charges. Again in 1892-93 the expenditure was reduced by a special recovery of 89,1 on account of the Survey charges of the Assam-Bengal Railway. *Irrigation* charges were higher in the previous year principally in connection with Famine Relief works in Rajputana, Upper Burma and Madras, while those under *Buildings and Roads* were enhanced by large expenditure on mobilisation works, on the Duncan Dock at Bombay and on Famine Relief works in Madras. Under *Army* the actuals of 1892-93 included an arrear payment of 212,4 in respect of the Home charges of British forces serving in India, and the charges for pay and pensions of non-effective and retired officers of the Indian service were high owing to their disbursement monthly instead of quarterly as before; the charges for special expeditions were also higher in that year. On the other hand the payment of British Troops in the year under review at a rate of exchange of 1s. 2½d. against 1s. 4½d. in 1892-93 added considerably to the expenditure, but this was nearly counterbalanced by a substantial decrease in the charges on account of stores and deferred pay. The expenditure on *Special Defence Works* is gradually decreasing owing to the approaching completion of the important works included in the programme.

Comparison of Accounts with Budget Estimates of 1893-94.

10. The following figures exhibit the differences in the net accounts between the Budget and the actuals, the differences due to the fall in the rate of exchange, which was taken in the Budget at 1s. 2½d. and to Exchange Compensation Allowance being shown in separate columns. The comparison of the gross figures has been given before under paragraph 3:—

	Better + Due to fall in exchange.	Worse— Due to Exchange Compensation Allowance.	Due to other causes.	Net.
Principal Heads of Revenue .	— 1,0	— 64,1	+ 289,9	+ 224,8
Interest	— 56,8	...	— 341,8	— 398,6
Post Office, Telegraph, and Mint	— 5,6	— 12,5	+ 103,6	+ 85,5
Civil Departments	— 13,2	— 209,7	+ 52,9	— 170,0
Miscellaneous	— 45,0	— 8	— 46,8	— 92,6
Famine . . . . .	...	...	+ 42,0	+ 42,0
Construction of Railways . . . . .	...	...	+ 1,2	+ 1,2
Railways	— 130,6	— 21,5	+ 610,7	+ 458,6
Irrigation . . . . .	...	— 11,7	— 32,0	— 43,7
Buildings and Roads	— 1,8	— 32,1	+ 364,2	+ 330,3
Army Services	— 99,4	— 264,6	+ 202,9	— 161,1
Special Defence Works	— 2,2	— 1,5	+ 215,3	+ 211,6
COMBINED DEFICIT, IMPERIAL AND PROVINCIAL	— 355,6	— 618,5	+ 1,462,1	+ 488,0

11. The net improvement of 224,8 under the *Principal Heads of Revenue* was caused by a falling off of 521,7 in the expenditure, partly counterbalanced by a decrease of 296,9 in the revenue. The decrease in the revenue occurred principally under the heads Opium (688,6), Salt (358,9), Provincial Rates (192,5), and Registration (13,2), counterbalanced by improvements under Land Revenue (432,4), Excise (242,7), Forest (134,2), Stamps (75,2), and Assessed Taxes (52,0). The saving in the expenditure occurred under Opium (378,4), Land Revenue (90,7), Forests (83,8), and Salt (36,4) counterbalanced by excesses under Refunds (31,1) and Assignments and Compensations (50,4). The unfavourable result under *Interest* occurred partly (18,1) in the revenue, due to the failure for a part of the year to sell Council Bills having left no balance available for temporary investment, but the chief cause of the deterioration was an increase in expenditure as the Budget did not provide for the discount (18,6) on the sterling loan raised in England, nor for that (132,4) on the $3\frac{1}{2}$ p. c. loan raised in India. The Budget Estimate did not fully provide for the growth of the *Post Office* and *Telegraph* departments, while under *Mint*, the profit made from the coinage of the silver taken over from the Exchange Banks more than compensated for the falling off due to the closing of Mints. In the *Civil Departments*, the net result would have been an improvement, if the increases due to the fall in the rate of Exchange and to Exchange Compensation Allowance were left out of account. The improvement was brought about mainly by larger receipts from hire of vessels under Marine, and by large savings in the Police charges, counterbalanced by a heavy increase in the Political charges. The worse result under *Miscellaneous* was due to a falling off in the Gain by Exchange, owing chiefly to diminished transactions of the subsidised Railways, to larger Stationery and Printing charges, and to heavy expenditure on account of special commissions of enquiry under *Miscellaneous*, partly counterbalanced by increased *Miscellaneous Receipts* and *Receipts in Aid of Superannuation*. Under *Famine* the better result was due mainly to the provisions made under Famine Relief in Bengal and Madras having been only partially required. Completion of works on the Mayavaram-Mutpet and the Hyderabad-Umarkot Railways accounts for the saving under *Construction of Railways*. The improvement in the *Railway Revenue Account* occurred principally on the East Indian, North-Western, Rajputana-Malwa, Bombay, Baroda and Central India, and the Madras Railways. The net *Irrigation* revenue showed a falling off chiefly owing to orders, on the new settlement scheme in Tanjore, having been issued later than anticipated. Under *Buildings and Roads* there was an increase in the receipts, chiefly due to the recovery of the Government share of the profits of the Darjeeling Himalayan Railway for the four years ending June 1893, to an improvement in the ferry receipts and tolls on roads in Madras and Bombay, and to the receipt of large contributions from Municipalities and private parties; but the major portion of the net improvement was due to the expenditure for the year having been considerably over-estimated. *Army Services* would have shown an improvement if the effects of the fall in the rate of Exchange and of Exchange Compensation Allowance were left out of account. There were large sales of malt liquor and rum, and of clothing necessaries and medical stores, arrear recoveries on account of commissariat provisions and stores issued on payment, large contributions towards Indian Military Service Family Pensions, and an increase in the value of articles in possession of regiments on transfer from Indian to British service. The expenditure side also showed savings principally in stores and in the charges for deferred pay. The saving in the *Special Defence Works* was due to the approaching completion of works as well as to a curtailment of the programme during the course of the year.

12. The Budget estimated for an expenditure of 2,346,3 in excess of the revenue on the whole account, but a sum of 751,2 out of the Provincial and Local expenditure was payable from past accumulations of balances, leaving a net deficit in the Imperial account of 1,595,1. The accounts close with a deficit of 1,547,0 in the Imperial account and a deficit in the Provincial and Local account of 311,3. The net Imperial Revenue has, therefore, been better than the Budget by 1,595,1 — 1,547,0 or 48,1, and the Provincial and Local expenditure by

751,2 — 311,3 or 439,9. The details of these fluctuations are given below, the sign + meaning better, — worse, than the estimate. —

	REVENUE SIDE.			EXPENDITURE SIDE.		
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.
Principal Heads of Revenue	— 304,4	+ 7,5	— 296,9	+ 445,5	+ 76,2	+ 521,7
Interest	— 22,6	+ 4,5	— 18,1	— 382,7	+ 2,2	— 380,5
Post Office, Telegraph, and Mint	+ 26,7	+ 2	+ 26,9	+ 57,1	+ 1,5	+ 58,6
Civil Departments	— 64,3	+ 60,1	— 4,2	— 121,1	— 44,7	— 165,8
Miscellaneous	— 18,0	+ 34,2	+ 16,2	— 87,7	— 21,1	— 108,8
Famine . . . . .	...	...	...	+ 2,0	+ 40,0	+ 42,0
Construction of Railways . . . . .	...	...	...	...	+ 1,2	+ 1,2
Railways	+ 802,2	— 56,9	+ 745,3	— 268,7	— 18,0	— 286,7
Irrigation	— 85,0	+ 43,7	— 41,3	— 4,9	+ 2,5	— 2,4
Buildings and Roads	+ 3,1	+ 47,4	+ 50,5	+ 20,4	+ 259,4	+ 279,8
Army	+ 81,1	...	+ 81,1	— 242,2	...	— 242,2
Special Defence Works . . . . .	...	...	...	+ 211,6	...	+ 211,6
TOTAL	+ 418,8	+ 140,7	+ 559,5	— 370,7	+ 299,2	— 71,5
TOTAL NET	+ 48,1	+ 439,9	+ 488,0	...	...	...

The improvement in the Provincial Section occurred mainly in the Principal Heads of Revenue and under Buildings and Roads. The notable items making up the difference in the Imperial Section are indicated in the following table :—

IMPERIAL.			Better.	Worse.
Loss due to the fall in the rate of Exchange . . . . .	...	...	...	355,6
Extra charges on account of Exchange Compensation Allowance . . . . .	...	...	...	391,6
Land Revenue net (excluding loss due to the difference in the rate of Exchange and charges on account of Exchange Compensation Allowance) . . . . .	...	...	415,6	...
Opium . . . . .	...	...	...	307,8
Salt . . . . .	...	...	...	324,7
Excise . . . . .	...	...	192,6	...
Forest . . . . .	...	...	146,3	...
Interest . . . . .	...	...	...	348,6
Post Office . . . . .	...	...	57,1	...
Political . . . . .	...	...	...	115,6
Railways, Revenue . . . . .	...	...	684,3	...
Irrigation . . . . .	...	...	...	83,4
Army . . . . .	...	...	202,9	...
Special Defence Works . . . . .	...	...	215,4	...
Gain by Exchange . . . . .	...	...	...	73,1
Minor Improvements under other heads . . . . .	...	...	133,1	...
NET BETTER			2,047,3	1,999,2
			48,1	...

Section A.—PRINCIPAL HEADS OF REVENUE.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
61,067.4	REVENUE	60,490.5	60,214.2	60,193.6

14. The actuals are less than the Budget Estimate by 296.9. There was a decline of 688.6 in the Opium revenue, partly owing to the low prices realised at the Bengal sales, and partly to a smaller number of chests being sold in consequence of the depletion of the reserve by successive unfavourable crops. Salt revenue was less than the Estimate by 358.9, due to reduction of stock of the Sambhar and Orissa salts, caused by failure of manufacture, and to a fall in the price of Government Paper having led to more extended sales in Madras on the credit system in lieu of cash sales. Provincial Rates also fell short by 192.5, but the greater part of this was nominal, being due to the transfer to I—Land Revenue, of the revenue derived from Village Service Inams in Madras. Registration receipts were also less by 13.2. The decreases under the above heads were however largely counterbalanced by improvements under Land Revenue 432.4, Stamps 75.2, Excise 242.7, Assessed Taxes 52.0, and Forest 134.2.

15. Compared with the actuals of the previous year there was a decline of 873.8. The falling off in Opium and Salt amounted to 1,365.6 and 427.2, respectively, and in Provincial Rates, Registration, and Tributes to 191.9, 14.0, and 15.8. There was an improvement in the other heads, notably under Land Revenue 684.3, Excise 146.1, and Customs 64.8, being due in the last case to the operations of the Indian Tariff Act of 10th March 1894. The total receipts under the new Act were considerably larger, but a portion went to meet the falling off in the receipts from the export duty on rice, due to smaller exports from Bengal and Burma.

I.—Land Revenue.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Pun- jab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Ordinary Land Re- venue.	Accounts.	1892-93.	125.3	689.5	104.9	1,027.8	433.2	3,759.4	5,999.4	2,223.8	5,041.1	3,641.0	23,045.4
	Budget . . .		144.6	719.4	131.2	1,074.0	514.5	3,751.1	6,055.1	2,286.2	5,047.1	3,699.5	23,422.7
	Revised . . .	1893-94.	151.8	701.7	105.0	1,059.0	514.5	3,783.9	6,012.2	2,329.9	5,272.1	3,700.5	23,699.6
	Accounts.		161.0	686.4	105.5	1,014.2	518.6	3,777.3	6,010.7	2,318.7	5,419.2	3,733.8	23,745.4
Assessment of Ali- enated Lands less Quit Rents.	Accounts.	1892-93	...	...	...	...	...	7.4	...	20.6	...	974.7	1,002.7
	Budget . . .		...	...	...	...	...	7.4	...	21.6	...	911.0	940.6
	Revised . . .	1893-94.	...	...	...	...	...	7.2	...	21.1	...	977.7	1,006.0
	Accounts.		...	...	...	...	...	7.3	...	22.3	...	953.5	983.1
Capitation Tax (Burma)	Accounts.	1892-93.	...	...	...	377.4	...	...	...	...	...	...	377.4
	Budget . . .		...	...	...	390.0	...	...	...	...	...	...	390.0
	Revised . . .	1893-94.	...	...	...	390.0	...	...	...	...	...	...	390.0
	Accounts.		...	...	...	390.3	...	...	...	...	...	...	390.3
Sale of Proprietary Right, Sale of Waste Lands, etc., and Receipts for the Improvement of Government Estates.	Accounts.	1892-93.	2.3	...	2	...	9	50.6	2	3.1	2.1	...	59.4
	Budget . . .		1.0	...	...	...	4	53.7	1.0	1	1.3	...	58.1
	Revised . . .	1893-94.	1.6	...	...	...	4	51.2	7	1.0	7.5	...	62.4
	Accounts.		4	...	...	...	1.0	51.1	3	1.6	6.9	...	61.3
Fisheries and other Receipts classed as Miscellaneous Revenue.	Accounts.	1892-93.	11.4	5.5	557.2	200.2	38.9	32.2	45.3	108.9	114.7	28.4	1,142.7
	Budget . . .		12.2	3.8	578.8	196.0	38.4	31.1	45.4	119.5	107.6	28.6	1,161.4
	Revised . . .	1893-94.	11.6	4.8	585.0	206.7	38.4	32.7	43.7	122.1	60.6	29.7	1,135.3
	Accounts.		13.7	5.8	617.3	204.6	42.1	35.7	43.4	102.9	62.4	28.5	1,156.4
TOTAL	Accounts.	1892-93.	139.0	695.0	2,267.7		473.0	3,849.6	6,044.9	2,356.4	5,157.9	4,644.1	25,627.6
	Budget . . .		158.4	723.2	2,370.0		553.3	3,843.3	6,101.5	2,427.4	5,156.0	4,639.7	25,972.8
	Revised . . .	1893-94.	165.0	706.5	2,345.7		553.3	3,875.0	6,056.6	2,474.1	5,340.2	4,767.9	26,284.3
	Accounts.		175.1	692.2	2,331.9		561.7	3,871.4	6,054.4	2,445.5	5,488.5	4,715.8	26,336.5
Deduct—Land Re- venue due to Irr- igation.	Accounts.	1892-93.	...	...	...	...	...	...	117.5	13.7	506.8	84.3	722.3
	Budget . . .		...	...	...	...	...	...	117.5	5.0	601.0	92.1	815.6
	Revised . . .	1893-94.	...	...	...	...	...	...	117.5	20.4	561.8	92.3	792.0
	Accounts.		...	...	...	...	...	...	117.5	21.9	531.5	76.0	746.9
TOTAL	Accounts.	1892-93.	139.0	695.0	2,267.7		473.0	3,849.6	5,927.4	2,342.7	4,651.1	4,559.8	24,905.3
	Budget . . .		158.4	723.2	2,370.0		553.3	3,843.3	5,984.0	2,422.4	4,555.0	4,547.6	25,157.2
	Revised . . .	1893-94.	165.0	706.5	2,345.7		553.3	3,875.0	5,930.1	2,453.7	4,778.4	4,675.6	25,492.3
	Accounts.		175.1	692.2	2,331.9		561.7	3,871.4	5,936.9	2,423.0	4,957.0	4,639.8	25,589.6

Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*I.—Land Revenue—*continued.*

16. The receipts under this head show improvements of 432,4 and 684,3 over the Budget Estimate and the actuals of the previous year, respectively. Of the improvement over the Budget 402,0 occurred in Madras, due partly to an exceptionally favourable season, and partly to the transfer to this head, from Provincial Rates of the revenue of Village Service Inams. The improvement over the previous year also occurred mainly in Madras, but there were small improvements in the other Provinces also excepting Central Provinces.

17. Under *Ordinary Revenue* there was an improvement in India, which occurred partly under fixed collections, due to recovery of arrears outstanding in Ajmere on account of the scarcity of 1891-92, and partly under fluctuating collections in Baluchistan, owing to arrear collections and to a particularly rich harvest. In the Central Provinces there was a falling off as compared both with the actuals of 1892-93 and with the Estimates of 1893-94, which provided for enhanced assessments in consequence of the revision of settlements in progress, but the realisations fell short of the anticipations. There was also a stoppage of advance collections. In Upper Burma the enhancement of rates anticipated in the Budget Estimate was not fully sanctioned, and the rates, as sanctioned, were not wholly realised owing to the non-completion of rent rolls. In Lower Burma, the Budget Estimate allowed for a normal improvement due to enhancement of rates, extension of cultivation, assessment of grants on expiry of the period of exemption, and the assessment of fallow lands at full rates, but the full demand was not realized owing to a fall in the price of paddy, which induced cultivators to hold over their stock. There were also no purchasers for land put up for auction for default, owing to tightness of the money market. Assam shows a slight improvement due to enhanced rates in the Assam Valley Districts, extension of cultivation, and progressive enhancement of rate on waste lands, etc. In Bengal the actuals exceeded the Budget Estimate, owing to increased collections in Purnea, Gya, Puri, Champaran, and Jalpaiguri, partly counterbalanced by smaller collections in Midnapore, Muzufferpore, and Backergunj. In the North-Western Provinces the Budget Estimate was pitched too high, credit having been taken for enhancements not due during the year, and allowance having been made for collections which there was no expectation of realising within the year. Apart from this, the season was not uniformly favourable, remissions of revenue having been necessary in respect of deteriorated lands and damage caused by hail; the improvement over the previous year was obtained chiefly from the revision of settlements in Jhansi and Unao. The improvement in the Punjab is due partly to enhancement of assessment and recovery of arrears, and partly to an under-estimate, but owing to suspensions and postponement of re-assessment in some districts, the Revised Estimate was not reached. Of the increase in Madras, 107,9 represents revenue of Village Service Inams, which used before to be credited erroneously to head VI—Provincial Rates; the remainder is due to an exceptionally favourable season, to the extension of cultivation and irrigation, and to advance collections in some districts. In Bombay the improvement is attributed to advance collections, recovery of arrears, revised rates of assessment, and, largely, to extensive rabi cultivation due to favourable floods; these improvements occurred principally in Surat, Khandesh, Poona, Hyderabad, Karachi, and Shikarpur.

18. Under *Assessment of Alienated Lands less Quit Rents* the Budget Estimate in Bombay did not provide for the increased assessment, due to the re-measurement in 1892-93 of a large tract of alienated land in Shikarpur, which proved to be of a much greater area than previously shown. The improvement due to this was partly counterbalanced by a falling off in Shikarpur and Hyderabad, owing to a survey of Jaghir lands, under which only lands fit for cultivation have been assessed, whereas formerly the whole of the holdings, including unarable waste lands, were assessed, to less cultivation and to lapsing to Government of certain Jaghirs on the death of the holders.

19. The head *Sale of Proprietary Right, etc.*, is very uncertain, and no particular reasons can be assigned for the variations under it. In the Punjab the Budget was placed too low.

20. Under *Miscellaneous Revenue* the Budget Estimate has, on the whole, agreed closely with the actuals. In India, cattle-grazing fees in Baluchistan show a progressive increase. In Central Provinces and Upper Burma the Budget Estimates were too low; the under-estimate in the latter being chiefly under "Thathameda." In Lower Burma, too, no provision was made for Pearl Fishery receipts, which amounted to 4,5, while other petty receipts, such as birds' nest tax, fruit trees tax, etc., were also better than anticipated. In Assam the improvement is due to an increase in the number of elephant mahals worked and in the number of elephants caught. In Bengal there was a special item of 3,0 on account of sale of timber from Government estates in Chittagong. There was a falling off in the other provinces, that in Madras being exceptional, that in the Punjab occurred in the Chenab Land colonisation receipts, owing to large outstandings and to yeomen and capitalist grantees, who are required to pay nazarana on entry, having failed to come forward in as large numbers as was anticipated.

21. Under *Land Revenue due to Irrigation* the Budget Estimate in Punjab did not allow for the Nahri Parta rate on the Bari Doab Canal, the receipts from which were also higher than in the previous year. In Madras orders were not issued on the new settlement scheme in the Tanjore district till late in

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

I.—Land Revenue—concluded.

the year, in consequence of which the improvement anticipated in the Budget Estimate was not fully realised, but there was an increase over the previous year owing to the introduction of this new settlement, and to an extension of irrigation from the Kistna Delta and Sangam anicut systems. The Bombay Estimates were taken too high.

22. The following statements A and B give the usual particulars regarding the distribution of Land Revenue between the Imperial and the Provincial Governments :—

A.—Transactions affecting the Distribution of Land Revenue in 1893-94.

PROVINCES.	CREDITS + DEBITS — TO PROVINCIAL.				
	Transfers under contract.	Subsequent Recurring Transfers.	Special Transfers.	Miscellaneous Adjustments	Total Adjustments.
Central Provinces	+ 220,5	...	...	...	+ 220,5
Burma	+ 414,3	...	...	...	+ 414,3
Assam	- 112,7	...	...	...	- 112,7
Bengal	- 143,9	- 2,7	...	+ 1,0	- 145,6
North-Western Provinces and Oudh	- 250,6	+ 5,2	...	...	- 245,4
Punjab	+ 348,5	+ 4	- 1,7	- 4	+ 346,8
Madras	+ 325,4	- 6	...	...	+ 324,8
Bombay	+ 771,4	+ 5	+ 1	...	+ 772,0

B.—Distribution of Land Revenue in 1893-94.

PROVINCES.	Total Revenues to be divided proportionally.	Proportion assigned to Provincial Governments.	Provincial Share.	Special adjustments noted above.	Revised share.	LAND REVENUE NOT INCLUDED IN THE DIVISION.			FINAL DISTRIBUTION OF LAND REVENUE.			
						Impl.	Prov.	Local.	Impl.	Prov.	Local.	TOTAL.
Central Provinces	692,2	One-fourth	173,1	+ 220,5	303,6	...	...	...	208,6	303,6	...	692,2
Burma	1,607,6	One-fourth	401,9	+ 414,3	816,2	722,8	...	1,5	1,514,2	816,2	1,5	2,331,9
Assam	69,0	One-fourth	17,3	- 112,7	- 95,4	...	492,7	...	104,4	397,3	...	561,7
Bengal	3,822,8	One-fourth	955,7	- 145,6	810,1	8	47,8	...	3,013,5	857,9	...	3,871,4
N.-W. Provinces and Oudh	5,994,7	One-fourth	1,498,7	- 245,4	1,253,3	...	56,0	3,7	4,741,4	1,309,3	3,7	6,054,4
Punjab	2,441,7	One-fourth	610,4	+ 346,8	957,2	...	...	3,8	1,484,5	957,2	3,8	2,445,5
Madras	5,287,8	One-fourth	1,322,0	+ 324,8	1,646,8	147,7	...	53,0	3,788,7	1,646,8	53,0	5,488,5
Bombay	3,746,7	One-fourth	936,7	+ 772,0	1,708,7	...	953,5	15,6	2,038,0	2,662,2	15,6	4,715,8

23. The details of the Recurring and Special transfers are given below :—

BENGAL.

Recurring transfers.

From Imperial to Provincial.

Charges for Imperial Buildings transferred to District Boards	4,4
Compensation for loss sustained consequent on the reservation of the Western Doars of Jalpaiguri for the future operations of the Khedda Department	1,1
Charges for Hidglee tidal canal	—8

4,4

From Provincial to Imperial.

Interest payable by Provincial Government on Hidglee Canal Loan	1,9
Compensation for the loss sustained by the Government of the North-Western Provinces and Oudh in consequence of the prohibition of importation of Rum from Shahjehanpur into Bengal except under Bond	5,8

7,1

—2,7

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

N.-W. PROVINCES AND OUDH.

Recurring transfers.

From Imperial to Provincial.

Compensation payable by the Government of Bengal for loss sustained in consequence of the prohibition of exportation of Shahjehanpur Rum mentioned above

5.2

PUNJAB.

Recurring transfers.

From Imperial to Provincial.

Seven-twelfths of cost of Rs. 7,000 on account of Sind portion of the North-Western Railway Police transferred from Bombay to Punjab

4

Special transfers.

Provincial to Imperial.

Contribution for the improvement of the Dehra Ismail Khan Tank

—1.7

MADRAS.

Recurring transfers.

Provincial to Imperial.

Charges for publication of the daily Weather Report
Charges for auditing Forest accounts of the Madras Presidency transferred from the office of the Examiner of Forest Accounts to that of the Accountant General

3

3

—6

BOMBAY.

Recurring transfers.

Imperial to Provincial.

Contribution for preparation of Price-current
Expenditure in connection with the Survey of the River Indus

5

3.2

3.7

Provincial to Imperial.

Interest on Imperial Expenditure on the Hyderabad-Umarkot Railway
Seven-twelfths of the contribution of Rs. 37,000 on account of charges in connection with the Sind portion of the North-Western Railway Police

1.0

2.2

3.2

5

Special transfers.

Imperial to Provincial.

Charges for repairing Protestant Church at Aden

1

II.—Opium.

1892-93.

Accounts.

6,093.3

1,670.7

Sale of Bengal Opium

Bombay Opium Pass Fees

Excise Opium—

India
Central Provinces
Burma { Upper
 Lower
Assam
Bengal
North-Western Provinces and Oudh
Punjab

221.3

7.9

Miscellaneous

7,993.2

Budget.

5,463.0

1,645.0

1

22.5

2.4

26.6

39.7

57.0

47.6

3.1

199.0

9.2

7,316.2

1893-94.

Revised.

4,808.4

1,665.8

24.5

2.8

33.0

40.2

57.6

50.0

5.5

213.6

6.6

6,694.4

Accounts.

4,808.4

1,600.5

24.0

3.6

32.7

40.2

57.5

49.2

5.1

212.3

6.4

6,627.6

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

II.—Opium—concluded.

24. The revenue from the *Sale of Bengal Opium*, during the year, has been the lowest since 1876-77. It fell short of the Budget Estimate by 654,6 and of the actuals of the previous year by 1,284,9. The Budget was based upon the sale of 43,704 chests at ₹1,250 per chest, but only 43,353 chests were actually sold, while the price per chest, which declined almost from the beginning of the year, averaged only ₹1,109. The higher receipts in 1892-93 were due partly to a larger number of chests having been sold, and partly to the average price per chest having been ₹1,247. The trade was largely affected by the Indian Currency Legislation of June 1893, which caused fluctuations in the price of opium in China, and in the rupee value of dollars and taels in the exchange with Hongkong and Shanghai, and resulted in a falling off under *Bombay Opium Pass Fees*, which occurred chiefly in the closing months of the year. The effect of a reduction of freight was also over-estimated in the Revised. Under *Excise Opium*, the increase in Central Provinces is due to large quantities of opium having been purchased by Feudatory Chiefs, Zamindars, and Jagirdars; that in Upper Burma is due partly to the possession of opium by the Burmans, for the purposes of tatooing and medicine, having been legalised, and partly to the adoption of repressive measures in Lower Burma having stimulated prices and raised the sales in Upper Burma; the restrictive measures were adopted much later in the year than anticipated. In the North-Western Provinces the Budget Estimate proved too low, the effect of the abolition of the minimum clause in licenses for sale of opium and of the discontinuance of chandu licenses having been over-estimated. In the Punjab there was a very large demand for Excise Opium.

25. The following table gives the usual statistics for the last ten years of the produce and sales in Bengal and the exports from Bombay:—

Year.	BENGAL.						BOMBAY.		
	Produce of season.			Chests sold.	Average price per Chest.	Total price.	Chests.	Rate.	Amount.
	For export.	For Excise.	Total.						
	Chests.	Chests.	Chests.		₹	₹		₹	₹
1883-84 . . .	38,214	4,318	42,532	54,400	1,250	6,803,7	38,586	650	2,508,5
1884-85 . . .	65,993	7,008	73,001	46,698	1,296	6,052,0	39,039	650	2,537,9
1885-86 . . .	64,925	5,144	70,069	50,994	1,235	6,296,0	37,677	650	2,449,0
1886-87 . . .	64,500	3,928	68,428	54,750	1,123	6,147,0	39,745½	650	2,583,4
1887-88 . . .	57,500	4,034	61,534	57,000	1,059	6,038,0	34,884½	650	2,267,5
1888-89 . . .	69,500	3,259	72,759	57,000	1,120	6,384,0	30,222½	650	1,964,5
1889-90 . . .	38,305	4,417	42,722	57,000	1,136	6,437,6	29,029	650	1,886,9
1890-91 . . .	44,760	7,063	51,823	57,000*	1,037	5,912,9	28,591	650 & 600	1,749,3
1891-92 . . .	44,522	4,371	48,893	56,250	1,058	5,949,7	30,654½	600	1,839,3
1892-93 . . .	33,679	5,004	38,683	48,852	1,247	6,093,3	27,845½	600	1,670,7
1893-94. Budget .				43,704	1,250	5,463,0	27,417	600	1,645,0
1893-94. Revised .				43,353	1,109	4,808,4	27,763	600	1,665,8
1893-94. Actuals .	40,506	3,816	44,322	43,353	1,109	4,808,4	26,675½	600	1,600,5

* Excluding 27 chests issued to the Excise Department.

III.—Salt.

			India.	BURMA.		Bengal.	Madras.	Bombay.	TOTAL.
				Upper.	Lower.				
Sale of Government Salt.	Accounts .	1892-93 .	101,6	...	...	...	34,9	47,3	183,8
	Budget .		130,9	...	...	...	333,2	44,2	508,3
	Revised .	1893-94 .	129,8	...	...	...	34,2	51,7	215,7
	Accounts .		127,0	...	...	...	33,4	50,7	211,1
Excise on Local Manufacture.	Accounts .	1892-93 .	1,998,6	1,5	18,5	...	1,668,4	2,130,2	5,817,2
	Budget .		1,871,9	1,7	15,0	...	1,419,8	2,135,4	5,443,8
	Revised .	1893-94 .	1,752,5	1,4	18,5	...	1,580,0	2,158,8	5,511,2
	Accounts .		1,695,5	1,0	18,9	...	1,581,0	2,095,6	5,392,0
Duty on Imported Salt.	Accounts .	1892-93 .	...	...	142,2	2,401,7	8	59,2	2,603,9
	Budget .		...	...	140,0	2,371,0	4	74,2	2,585,6
	Revised .	1893-94 .	...	...	146,5	2,357,0	1,6	65,7	2,570,8
	Accounts .		...	...	147,7	2,366,4	1,8	63,7	2,579,6
Miscellaneous	Accounts .	1892-93 .	17,9	...	...	8,4	17,1	7,8	51,2
	Budget .		17,2	...	...	9,0	16,6	7,3	50,1
	Revised .	1893-94 .	17,7	...	...	8,0	14,0	8,8	48,5
	Accounts .		16,2	...	...	7,7	13,6	8,7	46,2
TOTAL	Accounts .	1892-93 .	2,118,1	162,2		2,410,1	1,721,2	2,244,5	8,656,1
	Budget .		2,020,0	156,7		2,380,0	1,770,0	2,261,1	8,587,8
	Revised .	1893-94 .	1,900,0	166,4		2,365,0	1,629,8	2,285,0	8,346,2
	Accounts .		1,838,7	167,6		2,374,1	1,629,8	2,218,7	8,228,9

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

III.—Salt—concluded.

26. The actuals for the past six years, during which no change in the rates of duty has occurred, have been as follows :—

	India.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
1888-89	1,852,0	30,9	2,281,7	1,649,9	1,861,1	7,675,6
1889-90	1,959,2	132,0	2,270,7	1,756,8	2,069,0	8,187,7
1890-91	1,930,5	158,8	2,319,5	1,951,8	2,162,8	8,523,4
1891-92	1,971,2	161,0	2,404,5	1,772,9	2,326,6	8,636,2
1892-93	2,118,1	162,2	2,410,1	1,721,2	2,244,5	8,656,1
1893-94	1,838,7	167,6	2,374,1	1,629,8	2,218,7	8,228,9

It will be seen that the gradually diminishing improvement, noticed last year, has given way to a large falling off in the year under review. The decrease has occurred chiefly under the head *Excise on Local Manufactures*, and is due, in India, almost entirely to shortness of stocks of Sambhar salt, following upon the large sales of 1892-93, added to the failure of manufacture in 1892-93 and in the early part of 1893-94; in Madras the decrease is mainly due to more extended sales on the credit system in place of cash sales, caused by a fall in the price of Government paper, but to a small extent a falling off under Orissa salt, due to smaller outturn, is also responsible. The falling off in Bombay is due to two consecutive bad seasons which raised prices and checked sales.

27. On account of the change in classification, noticed in the last report, under which the revenue from the Kohat Mines, and the Government share of the Mandi Revenue, as well as the duty on Government salt in Madras, are now taken under the head *Excise on Local Manufacture*, instead of under *Sale of Government Salt*, under which they were provided for in the Budget, a comparison between the actuals and the Budget Estimate, under these two minor heads, has been vitiated, but taking the two heads together, the variations may be attributed partly to an over-estimate in India and Madras, and partly to the reasons that led to the variations between the actuals of the two years as mentioned above. In Lower Burma the Budget Estimate provided for a falling off, as it was apprehended that locally manufactured salt would not be able to compete with that imported; but the apprehension proved to be unfounded.

28. Under *Sale of Government Salt* there was an improvement of 27.3 over the actuals of the previous year, chiefly in India and Bombay, due to the shortness of stock combined with the good quality of the Sambhar salt having enabled it to fetch a very high price, and having also stimulated the sales of Pachbadra salt in India and Baragara salt in Bombay.

29. Under *Duty on Imported Salt* the excess in Lower Burma is due to large clearances from bond under the impression that the duty was about to be raised, while that in Madras is due to increased imports at the West Coast ports; Bombay seems to have recovered after the heavy falling off on the termination of the Anglo-Portuguese Treaty, owing to which facilities for the exportation of Goa salt had been diminished. The Estimate has, however, proved to have been framed too high. The improvements in these provinces have, however, been more than counterbalanced by a falling off in Bengal, which was to a large extent anticipated in the Budget Estimate.

30. Under *Miscellaneous* the most noticeable variation is the decrease in Madras, due to the levy of lower rates of cess for licensees' works in certain excise factories, and to no cess having been realised in certain others, in consequence of excess collections in the previous year. In India the Budget proved slightly too high owing to the decline in the Sultanpur salt trade, which commenced in 1892-93, having continued in the following year also; the deficiency due to this in the previous year had been nearly made up by higher receipts under the through traffic system at Sambhar and the Mayo mines, but the improvement was not maintained in 1893-94.

IV.—Stamps.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper	Lower.							
Court-fee Stamps	Accounts . 1892-93	29,6	119,4	19,5	76,2	57,1	1,119,4	541,0	256,7	454,3	322,2	2,995,4
	Budget . 1893-94	30,4	122,0	20,6	77,5	59,1	1,131,0	535,0	263,4	417,9	323,0	2,979,0
	Revised . 1893-94	31,1	125,2	19,6	77,5	60,0	1,149,5	551,8	274,8	471,5	313,6	3,074,6
	Accounts . 1893-94	30,9	122,6	19,7	80,2	60,2	1,149,9	547,5	274,7	469,7	308,0	3,063,4
Commercial and other Stamps.	Accounts . 1892-93	22,6	49,1	8,8	48,4	24,1	431,5	172,3	149,3	271,5	196,6	1,374,2
	Budget . 1893-94	23,7	45,4	10,0	51,1	22,7	430,0	174,0	144,3	283,0	192,5	1,376,7
	Revised . 1893-94	24,4	54,2	10,0	44,9	24,1	451,5	179,2	138,2	270,0	201,7	1,398,2
	Accounts . 1893-94	23,3	52,0	9,5	43,9	23,9	443,7	175,6	134,0	265,3	197,2	1,368,4

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

IV.—Stamps—concluded.

		India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
Fines and Penalties and Miscellaneous.	Accounts . 1892-93 .	5	5	9	1,7	3	3,7	2,0	4,4	10,6	54,3	78,9
	Budget .	4	6	9	1,4	4	9,0	2,0	4,2	9,1	49,5	77,5
	Revised . 1893-94 .	4	6	7	1,9	4	4,0	2,0	5,0	8,5	54,7	78,2
	Accounts .	5	6	8	2,0	6	4,1	1,9	4,7	8,2	54,1	77,5
TOTAL	Accounts . 1892-93 .	52,7	169,0	155,5		81,5	1,554,6	715,3	410,4	736,4	573,1	4,446,5
	Budget .	54,5	168,0	161,5		82,2	1,570,0	711,0	411,9	710,0	565,0	4,434,1
	Revised . 1893-94 .	55,9	180,0	154,6		84,5	1,605,0	733,0	418,0	750,0	570,0	4,551,0
	Accounts .	54,7	175,2	156,1		84,7	1,597,7	725,0	413,4	743,2	559,3	4,509,3

31. The revenue under this head shows, as usual, an improvement in almost all the provinces which occurred chiefly under *Court-fee Stamps*.

32. The head *Court-fee Stamps* shows an increase in every province excepting Bombay, where the falling off is due to the Budget Estimate having been based on the probable actuals of 1892-93, which included a special receipt of 12,7 on account of Probate duty on the estate of a Parsee Millionaire. The increase is attributed generally to an increase of litigation, chiefly civil and rent-suits. In Assam the re-settlement of the Jaintiah Purgunnahs accounts for the increase of litigation; in Lower Burma it is attributed to agricultural distress, which compelled money-lenders to resort to law, while in the Punjab agricultural prosperity is said to have been considered favourable for speedy realisation of loans by law-suits. In Bengal there were also larger receipts from Probate duties in the Presidency town, and in Madras the opening of additional Courts and the introduction of stamped copy papers into all the Revenue Offices of the Presidency helped to swell these receipts.

33. Under *Commercial and other Stamps* the increase in the Central Provinces is due chiefly to the expansion of business in the three new Railway districts of Raipur, Bilaspur, and Sambalpur; that in Bengal to the execution of a larger number of deeds, arising from the renewal of bonds, owing to bad crops, transfers of landed property of higher value, renewal of leases, etc. There was a large falling off in Lower Burma, Punjab and Madras, due, in the first case, to agricultural distress having caused money-lenders to be more cautious, and in the other two cases to agricultural prosperity having lessened the demand for loans. The Budget Estimate in Madras was also placed too high.

34. Under *Fines and Penalties and Miscellaneous* the only variations of importance are those between the Budget Estimate and the actuals in Bengal and Bombay. Both in 1892-93 and in 1893-94 the Bengal figure was unusually low, and the Bombay figure was high, while the Budget Estimates had, in both cases, been calculated on the actuals of previous years then available.

V.—Excise.

		India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
License and distil- lery fees and duties for the sale of liquors and drugs.	Accounts . 1892-93 .	101,9	216,5	47,9	264,1	86,0	876,9	487,1	173,0	1,167,0	887,9	4,308,2
	Budget .	100,7	216,9	47,9	239,9	86,5	855,0	482,0	179,2	1,182,7	908,2	4,299,0
	Revised . 1893-94 .	95,3	215,9	42,0	225,7	89,1	912,5	506,3	180,7	1,235,0	920,0	4,422,5
	Accounts .	93,2	217,4	44,6	228,8	90,1	913,5	508,5	182,9	1,238,6	954,6	4,472,2
Opium .	Accounts . 1892-94 .	2,2	44,5	8,0	154,6	158,7	160,9	62,1	9,0	40,3	107,5	747,8
	Budget .	2,0	45,1	7,6	80,0	162,7	164,0	57,5	8,1	38,9	103,6	669,5
	Revised . 1893-94 .	1,4	49,0	11,4	109,0	164,9	164,0	63,0	13,5	41,2	110,0	727,4
	Accounts .	1,5	46,9	13,5	110,7	164,8	164,2	63,1	13,9	44,7	108,9	732,2
Duty on Ganja	Accounts . 1892-93 .	2	12,5	...	...	14,0	120,6	...	...	...	22,4	169,7
	Budget .	...	11,0	...	...	15,2	130,0	...	...	...	...	150,2
	Revised . 1893-94 .	3	13,1	...	...	17,4	132,0	...	...	...	28,0	190,8
	Accounts .	3	13,0	...	...	17,5	135,8	...	...	...	5	167,1
Other Receipts	Accounts . 1892-93 .	6	2,1	1	...	...	1,1	7	3	3,9	8,0	16,8
	Budget .	6	2,0	1	1	1	1,0	5	2	8,4	8,2	21,2
	Revised . 1893-94 .	6	2,0	1	1	1	1,5	7	3	3,8	8,0	17,2
	Accounts .	6	2,1	...	1	1	1,3	6	3	4,2	7,8	17,1
TOTAL	Accounts . 1892-93 .	104,9	275,6	474,7		258,7	1,159,5	549,9	182,3	1,211,2	1,025,7	5,242,5
	Budget .	103,3	275,0	375,6		264,5	1,150,0	540,0	187,5	1,230,0	1,020,0	5,145,9
	Revised . 1893-94 .	97,6	280,0	388,3		271,5	1,210,0	570,0	194,5	1,280,0	1,066,0	5,357,9
	Accounts .	95,6	279,4	397,7		272,5	1,214,8	572,2	197,1	1,287,5	1,071,8	5,388,6

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

V.—Excise—concluded.

35. The revenue shows an improvement of 146,1 over the actuals of the previous year, and of 242,7 over the Budget Estimate, the improvements having been contributed to by all the provinces except India and Burma.

36. Under *License and Distillery Fees* the decrease in India occurred partly in Baluchistan and Coorg due to over-estimates, and partly in Bangalore, where the high receipts of 1892-93, due to a new system of working Arrack shops, have not been maintained. In the Central Provinces there was a small improvement due to recoveries of arrears and advance collections. In Upper Burma, increased receipts on account of license fees and rent of toddy trees, were more than counterbalanced by a decrease under distillery fees and still-head duty, owing to diminished issue of spirits from licensed distilleries. In Lower Burma there was a decrease, due chiefly to less importation of Madras liquor, owing to enhancement of the rate of duty, but the falling off was partly made up by an increase in license fees for the sale of country fermented liquor. The improvement in Assam is due partly to settlements having been made at higher rates in some districts, and partly to settlements in Debrugarh not having been made until April 1893, when only the fees payable in advance were credited. In Bengal, a favourable settlement of excise shops, and an enhancement of the duty on wholesale licenses for the sale of imported liquor in Calcutta, led to a considerable improvement in the receipts under this head. In the North-Western Provinces there were increased receipts from license fees and still-head duty, the effect of the new country liquor excise system, introduced in 1891, having been more fully felt. In the Punjab the falling off in 1892-93, due to bad season, was followed by a reaction in the next year. Improvements in administration, helped by a good season, caused a further large development of the revenues in Madras, while in Bombay there was, in addition to a good season, the recovery of arrears amounting to 12,1.

37. Under *Opium* the variations are mostly due to the same causes as those mentioned under II—Opium—Excise Opium. The only other noticeable facts are, that in Burma there were increased imports of Shan and Chinese opium, and that in Bombay a large reduction, on account of the abolition of the minimum guaranteed vend system, and the closing of the Chandu and Madat shops, was anticipated but did not actually come about.

38. Under *Duty on Ganja* the improvement in the Central Provinces was derived from large supplies made to Feudatory Chiefs and Zamindars and to the Bastar State, where the cultivation of ganja was prohibited. In Assam there was increased consumption specially of the class of ganja which bears a higher rate of duty. In Bengal the duty on all kinds of ganja was raised by one rupee per seer with effect from the beginning of the year, and the increased revenue derived from this enhancement was larger than anticipated. In Bombay the amount provided in the Revised, and that adjusted in, the accounts of the previous year under this head, are mostly on account of fees for retail licenses for the sale of ganja which, in the accounts of 1893-94, have been shown under the first minor head.

39. Under *Other Receipts* the Madras Budget was an over-estimate.

VI.—Provincial Rates.

		India.	Central Prov- inces.	Burma, Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District and Local Rates and Cesses.	Accounts . 1892-93 .	2,1	...	102,1	55,0	...	450,7	221,4	515,8	265,5	1,612,6
	Budget .	6,3	...	105,0	59,0	...	452,0	226,1	502,8	267,0	1,618,2
	Revised .	5,1	...	104,5	59,5	...	451,6	220,6	507,5	277,0	1,634,8
	Accounts . 1893-94 .	4,8	...	101,1	61,1	...	452,3	230,7	524,8	276,4	1,651,2
Village Service, Pat- wari and Chowki- dari Cesses.	Accounts . 1892-93 .	3,2	45,7	...	...	...	276,3	128,7	390,7	36,4	881,0
	Budget .	3,2	48,0	...	...	...	278,6	129,5	410,9	38,0	908,2
	Revised .	3,2	48,0	...	...	...	279,0	130,9	414,0	41,0	942,1
	Accounts . 1893-94 .	4,1	45,2	...	...	...	278,9	133,3	448,0	41,0	650,5
Education Cess.	Accounts . 1892-93 .	6	15,1	...	...	...	14,7	...	...	...	30,4
	Budget .	6	15,1	...	...	...	14,8	...	...	...	30,5
	Revised .	6	15,6	...	...	...	14,9	...	...	...	31,1
	Accounts . 1893-94 .	6	15,5	...	...	...	14,9	...	...	...	31,0
Road Cess .	Accounts . 1892-93 .	...	16,7	...	...	409,5	4,8	...	...	...	431,0
	Budget .	...	16,7	...	...	387,3	4,8	...	...	...	408,3
	Revised .	...	18,0	...	...	403,5	4,8	...	...	...	426,3
	Accounts . 1893-94 .	...	17,1	...	...	408,3	4,8	...	...	...	430,2
Public Works Cess.	Accounts . 1892-93 .	...	...	...	...	419,5	...	...	6,2	...	425,7
	Budget .	...	...	...	...	415,0	...	...	6,3	...	421,3
	Revised .	...	...	...	...	414,0	...	...	5,5	...	419,5
	Accounts . 1893-94 .	...	...	...	...	413,4	...	...	5,4	...	418,8

Section A—PRINCIPAL HEADS OF REVENUE—continued.

VI.—Provincial Rates—concluded.

		India.	Central Prov- inces.	Lower Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Famine Insurance, Canals and Rail- ways.	Accounts. 1892-93.	...	14.8	...	...	...	170.0	55.3	...	...	240.1
	Budget . . .	...	14.6	...	...	...	170.7	56.4	...	...	241.7
	Revised . . .	...	15.3	...	...	...	170.6	57.3	...	...	243.2
	Accounts. 1893-94.	...	15.0	...	...	...	171.1	57.5	...	...	243.6
Rate on Wards' Estates.	Accounts. 1892-93.	...	3.4	...	...	7.7	...	2.9	...	...	14.0
	Budget . . .	...	3.0	...	...	8.0	...	2.4	...	...	13.4
	Revised . . .	...	3.1	...	...	12.5	...	2.5	...	...	18.1
	Accounts. 1893-94.	...	2.5	...	...	13.2	...	1.8	...	...	17.5
District Post Cess.	Accounts. 1892-93.	...	3.8	...	...	43.8	3.7	...	...	...	51.3
	Budget . . .	...	3.7	...	...	30.8	3.7	...	...	...	44.2
	Revised . . .	...	3.9	...	...	43.0	3.7	...	...	...	50.6
	Accounts. 1893-94.	...	3.9	...	...	43.3	3.7	...	...	...	50.9
Original Rates in Oudh.	Accounts. 1892-93.	...	...	...	...	...	18.3	...	...	...	18.3
	Budget . . .	...	...	...	...	...	18.5	...	...	...	18.5
	Revised . . .	...	...	...	...	...	18.5	...	...	...	18.5
	Accounts. 1893-94.	...	...	...	...	...	18.7	...	...	...	18.7
Other Miscellaneous Cesses.	Accounts. 1892-93.	1.5	...	...	...	...	...	6	...	...	2.1
	Budget . . .	1.6	...	...	...	...	...	7	...	...	2.3
	Revised . . .	1.5	...	...	...	...	...	6	...	...	2.1
	Accounts. 1893-94.	1.6	...	...	...	...	...	6	...	...	2.2
TOTAL	Accounts. 1892-93.	7.4	99.5	102.1	55.0	880.5	938.5	408.9	912.7	301.9	3,706.5
	Budget . . .	11.7	101.1	105.0	50.0	847.1	943.1	415.1	920.0	305.0	3,707.1
	Revised . . .	10.4	103.9	104.5	50.5	873.0	943.1	426.9	647.0	318.0	3,486.3
	Accounts. 1893-94.	11.1	99.2	101.1	61.1	878.2	944.4	423.9	678.2	317.4	3,514.6

40. The revenue under this head is worse than in the preceding year by 191.9, which is the result of a large falling off in Madras (234.5), partly counterbalanced by improvement in most of the other provinces.

41. The Budget Estimate in India was not realised, chiefly in consequence of the receipts from the local cess in Coorg having amounted to 2.3 only instead of 4.2 as was anticipated. In the *Central Provinces* the Budget Estimate was too sanguine in regard to the revision of settlements in Damoh district; the Patwari Fund receipts fell off, and the making over of the Bhonsla State to the Raja accounts for the decrease under Rate on Wards' Estate. In *Burma*, *Assam*, *Punjab*, and *Bombay* the variations are mostly due to the same causes as those which affected the ordinary collections under I—Land Revenue, but there were also some arrear collections in *Punjab*. *Bengal* shows a small falling off as compared with 1892-93, chiefly under Public Works Cess in Gya and Muzufferpur, counterbalanced by an excess under Rate on Wards' Estates, due to enhanced rates; the Budget Estimate of the collections of the Road and District Post Cesses appears to have been framed too low. The small excess in the *North-Western Provinces* is due to a revision of settlements in Jhansi and Unao, and to the further extension of the village watch system in Oudh. In *Madras*, District and Local Rates and Cesses shows an increase, due to the same causes as led to an increase under Land Revenue, but there was a much larger decrease under Village Service Funds. The collection of the Village Cess in districts other than Tanjore and Malabar was suspended for Fasli 1303 in order to exhaust the balance of the Village Service Funds, and the contributions, usually made to the Fund, were discontinued, and the revenue derived from Village Service Inams was credited to *Imperial* under Land Revenue. There was also a decrease in the receipts from the Public Works Cess, due chiefly to the abandonment of the voluntary irrigation cess in the Bellary district.

VII.—Customs.

			Burma, Lower.	Bengal.	Madras.	Bombay.	TOTAL.
Sea Customs	Import Duties	Accounts . . . 1892-93	113.8	310.6	116.7	303.1	844.2
		Budget . . .	105.9	290.0	121.0	303.6	820.5
		Revised . . .	100.0	339.4	119.5	342.0	900.9
		Accounts . . . 1893-94	105.2	359.5	115.8	407.4	987.9
	Export Duties	Accounts . . . 1892-93	483.6	189.7	36.9	33.1	743.3
		Budget . . .	541.8	204.4	38.0	32.0	816.2
		Revised . . .	475.9	180.0	44.0	28.8	728.7
		Accounts . . . 1893-94	415.1	175.5	45.3	27.1	663.0

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

VII.—Customs—concluded.

			Burma, Lower.	Bengal.	Madras.	Bombay.	TOTAL.
Land Customs and Miscellaneous	Accounts	1892-93	2,6	5,1	12,8	9,6	30,1
	Budget		2,3	5,6	11,0	9,6	28,5
	Revised	1893-94	2,8	5,6	11,5	9,2	29,1
	Accounts		3,3	5,9	13,1	9,2	31,5
TOTAL	Accounts	1892-93	600,0	505,4	166,4	345,8	1,617,6
	Budget		650,0	500,0	170,0	345,2	1,665,2
	Revised	1893-94	578,7	525,0	175,0	380,0	1,658,7
	Accounts		523,6	540,9	174,2	443,7	1,682,4

42. The revenue shows an improvement of 17,2 over the Budget Estimate, and of 64,8 over the previous year, the heavy falling off in the export duties having been more than counterbalanced by the receipts from the new import duties.

43. Under *Import Duties* the increase was substantially swelled by the introduction of the Tariff Act of 10th March 1894. In Burma there was a heavy falling off in the duties on liquor and petroleum, but the fall was nearly counterbalanced by the receipts under the new Tariff Act. In Madras there was a heavy falling off in spirits. In Bengal the increase was due partly to the new Tariff Act, and partly to increased imports of kerosine oil, while in Bombay there was, in addition to these causes, increased imports of spirits and wines; the receipts under the new Tariff Act amounted to 64,2 in this province alone.

44. Under *Export Duties* Madras alone shows an improvement, chiefly due to a larger export of rice as the result of a favourable season. There was, however, a falling off in the other provinces. In Bengal a high price kept down exports of rice, and in Burma the demand from Europe was slack, and heavy shipments were made to India, on which no duty was leviable.

45. Under *Land Customs and Miscellaneous* the rise in Burma is accounted for by improved receipts from Warehouses and Wharf rents, owing to a large stock of liquor having remained in bond, in consequence of the dull season, and by receipts on account of Sunday labour fees. In Madras the Budget Estimate of the receipts from Land Customs on the rice exported from Karikal was framed low in view of the possibilities of famine, but the actual exports proved to be exceptionally favourable. In Bombay a falling off arising from certain concessions to Portuguese India, was almost counterbalanced by larger receipts from transshipment fees, owing to the re-export of a large quantity of kerosine oil to Foreign ports, and to these fees being now levied on all goods brought under the new Customs Tariff Act.

VIII.—Assessed Taxes.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
215,8	India	218,6	224,2	221,7
49,1	Central Provinces	48,0	49,6	48,5
8,2	Burma { Upper	8,2	8,2	8,6
61,2		61,4	66,0	67,7
22,6	Assam	22,5	26,0	26,1
422,8	Bengal	433,0	430,0	435,0
225,6	N.-W. Provinces and Oudh	223,0	232,0	232,4
121,8	Punjab	122,5	127,0	126,2
185,3	Madras	175,0	202,5	206,2
373,8	Bombay	375,0	364,8	366,8
1,686,2	TOTAL	1,687,2	1,730,3	1,739,2

46. This head shows an improvement of 52,0 over the Budget Estimate and of 53,0 over the actuals of the preceding year. There was a general improvement due to enhanced assessment and to additional tax levied on Exchange Compensation Allowance. *Bombay* shows a falling off, which is attributed to fluctuations in Exchange having reduced the profits of trading companies. In *Burma* the operation of the Income Tax Act was extended, and in *Madras* there was a brisk export trade in skins and indigo consequent on a favourable season. In *Bengal* the steady growth of the revenue received a check in 1892-93, but the actuals of the year under review show that the falling off was only temporary.

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

VIII.—Assessed Taxes—concluded.

47. As usual the *India* figures include, in addition to the collections made in the districts directly administered by the Government of India, the recoveries in the Non-Civil Departments from the salaries of Government officers. The details are given below :—

1892-93. Accounts.						1893-94. Budget.	Revised.	Accounts.
97.5	Civil Department, India	.	.	.	.	101.0	98.7	92.4
51.0	Military Department	.	.	.	.	51.6	56.5	58.3
51.1	Public Works Department	.	.	.	.	49.6	52.3	54.1
1.9	Marine Department	.	.	.	.	2.1	2.1	2.0
6.6	Post Office Department	.	.	.	.	6.6	6.7	6.9
7.7	Telegraph Department	.	.	.	.	7.7	7.9	8.0
215.8						318.6	324.2	321.7
	TOTAL AS ABOVE	.						

48. The falling off in the Civil Department, as compared with the Budget Estimate, is attributed to the extent of 3.9 to the tax on interest on Government securities, of 2.5 to the transfer of payments of salaries of employes of the Rajputana-Malwa Railway to Bombay, and of 1.9 to the tax levied on the East Indian Railway Company's share of surplus profits. The *Military* and *Public Works Departments'* Budget Estimates proved inadequate, chiefly on account of the tax levied on Exchange Compensation Allowance.

IX.—Forest.

			India.	Central Provin- ces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
I													
Timber and other produce removed by Government Agency.	Accounts Budget Revised Accounts	1892-93	49.3	5.8	1.2	221.0	7	2.6	63.6	52.4	33.0	161.1	590.7
		1893-94	45.1	15.7	11.7	207.1	3.1	2.5	64.3	64.8	50.1	188.4	652.8
			50.9	9.8	4.7	213.0	2.5	1.5	60.4	54.5	40.3	164.4	614.0
			50.8	3.2	4.3	215.0	1.9	1.5	69.0	55.4	40.6	186.0	634.2
II													
Timber and other produce removed by consumers or purchasers.	Accounts Budget Revised Accounts	1892-93	7.3	112.0	190.5	92.3	30.1	66.9	94.9	24.5	118.1	153.7	900.2
		1893-94	6.6	120.2	168.2	63.0	28.6	70.7	94.2	21.6	135.5	151.9	860.5
			6.4	107.8	221.5	81.4	33.1	73.1	90.7	24.5	142.4	176.1	963.0
			7.1	107.5	218.1	85.2	36.5	74.9	97.5	26.1	146.7	178.8	978.4
III													
Other Receipts	Accounts Budget Revised Accounts	1892-93	1.7	4.4	7.0	45.0	7.5	5.0	6.7	4.4	6.6	12.1	100.4
		1893-94	1.7	4.1	5.1	29.9	5.7	4.2	6.1	3.6	4.4	10.7	75.5
			1.6	3.4	3.8	45.6	9.8	3.6	4.5	6.0	7.3	14.5	100.1
			1.7	2.7	6.7	48.7	10.5	3.8	4.5	9.8	7.4	14.6	110.4
TOTAL	Accounts Budget Revised Accounts	1892-93	58.3	123.1	566.0		38.3	74.5	165.2	81.3	157.7	326.9	1,591.3
		1893-94	53.4	140.0	485.0		37.4	77.4	164.6	90.0	190.0	351.0	1,588.8
			64.9	121.0	570.0		45.4	78.2	107.6	85.0	190.0	355.0	1,677.1
			65.6	113.4	578.5		48.9	80.2	171.0	91.3	194.7	379.4	1,723.0

49. The revenue under this head has exceeded the Budget Estimate by 134.2, and the actuals of the previous year by 131.7. The improvement is due generally to the steady development of the department. The following statement shows the actual revenue for the past few years :—

1888-89	...	1,349.1	1891-92	...	1,490.6
1889-90	...	1,486.3	1892-93	...	1,591.3
1890-91	...	1,448.0	1893-94	...	1,723.0

50. In *India* the improvement occurred almost wholly under the first head, due partly to larger sales of timber, and partly to recoveries on account of sandal wood trees standing on waste lands in Coorg, and to more favourable prices having been obtained in the London market for Andaman Forests timber.

51. In the *Central Provinces* there was a heavy falling off in all the heads. Under the first head there was a large stock of Hurra collected in the previous year, but not sold owing to a fall in the prices, and the demand for timber fuel and bamboos, the rates for which had been reduced by the Chief Commissioner,

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

IX.—Forest—concluded.

showed a considerable decline. Under the second head the decrease is due to unregulated and indiscriminate fellings, by license holders, having been stopped, to a general change in the grazing and other rates, and in the grazing concessions, and to large forest areas having been made over to the Agricultural Department for settlement purposes. The decrease in the last head is mainly on account of compensations in compounded cases.

52. In *Upper Burma* there was a falling off, as compared with the Budget Estimate, under head I, due to contractors having either not been available or to their having commenced work late in the year, but the outturn of timber was better than in the previous year, when it was exceptionally low. There was, however, a very large improvement in head II, due to increased quantity of timber worked out by lessees and traders, that by the Bombay-Burma Trading Corporation having been exceptionally large. In head III there were larger receipts of drift timber than estimated for.

53. In *Lower Burma* there was a considerable improvement over the Budget Estimates under all the heads, but the results were not quite so good as in the preceding year. In head I better prices were obtained in Tenasserim for teak timber, but in the previous year there was a much larger sale of logs in Pegu. In head II there were brisk sales and extraction of timber, but the results were even better in the previous year in Pegu. The improvement in Other Receipts is partly on account of drift timber and partly on account of duty on foreign timber.

54. The improvement in *Assam* in head II has been brought about by unexpectedly large demands for timber throughout the province, and in head III by greater demands for standing trees, increased exports of home and foreign rubber, final settlement of some waste lands, and increased receipts from drift timber. There was a falling off compared with the Budget in head I, due to anticipated sales of timber at the Gbalpara, Kamrup, and Garo Hills selling depôts not having been realised.

55. *Bengal* shows but a small improvement. There was a discontinuance of departmental operations under head I, but this was more than made up under head II by an increase in the Sunderbuds Division, due to an enhancement of the rate on royalty on timber and fuel from 1st July 1893. In the Chittagong Division heavy rainfall increased exports, and in Jalpaiguri there were larger demands. The actuals of the previous year under head III included the sale-proceeds of two elephants.

56. In the *North-Western Provinces* the improvement under head I is due to the realisation of the value of sleepers supplied to the North-Western Railway in the previous year, to increased sales of firewood to the Commissariat Department for troops at Chakrata, and to the sale of the old stock of turpentine for which a market was established. Under head II an extension of direct sales augmented the revenue, but in head III there was a falling off both in the drift receipts and in the realisations from forest offences. The actuals of the previous year, under this head, included a special receipt of 1,0 on account of royalty paid by the Balarampur Estate for elephants captured in Government Forests.

57. In the *Punjab* the total collections correspond closely with the Budget Estimate. There was a falling off in head I, due partly to short delivery of fuel to Railways, and partly to floods having washed away timber, which, however, caused a large excess in drift receipts under head III. There was an improvement in head II, due to increased prices for fuel in the Rawalpindi Division.

58. In *Madras* the revenue of 1892-93 was comparatively low owing to the scarcity in several districts. In the year under review the Budget Estimate under head I was not realised, owing to the curtailment of felling operations in some districts, to the difficulty of obtaining labour, and to a falling off in the revenue from firewood, chiefly in the Kistna district. There was, however, an improvement in head II, due to very large supplies of sleepers to the East Coast Railway, to a large increase under grazing and fodder grass in Kistna, owing chiefly to competition among grazing contractors, and to the favourable character of the season in general. The improvement would have been greater, but for the transfer of revenue from trees on unassessed or waste lands, not under the direct control of the Forest Department, to I—Land Revenue. Other Receipts show an increase in the revenue realised from composition of forest offences.

59. In *Bombay* the Budget Estimate under head I was nearly realised, a falling off in firewood and charcoal being counterbalanced by the improvement due to a rise in the price of timber. The Revised Estimate was framed too low, while the excess under this head, compared with the actuals of the preceding year, is explained partly by large supplies of fuel to the Southern Mahratta Railway, and partly by the general prosperity in the year and the consequent high prices, while agricultural distress in the preceding year led to a falling off in the demand. Under head II there was a considerable improvement due to higher prices for "coupes" and timber, to further development of the "coupe" system in lieu of departmental fellings, and to larger grazing and fodder grass receipts. The increase in head III is due to Government having sold its half share of trees standing in an Inam forest in certain villages owing to the co-sharer having sold his share.

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

X.—Registration.

		India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay.	TOTAL.
				Upper.	Lower.							
Fees for registering Documents.	Accounts . 1892-93	2,0	6,8	6	5,1	4,3	137,9	27,1	24,2	111,3	55,1	374,4
	Budget .	1,9	6,6	8	5,1	4,6	136,3	26,8	22,5	115,0	55,2	374,8
	Revised .	1,8	7,5	6	5,1	4,8	137,5	28,0	23,1	112,4	60,0	380,8
	Accounts . 1893-94	1,9	7,4	5	4,8	4,6	133,6	27,7	22,2	109,3	58,0	370,6
Fees for copies of registered Documents.	Accounts . 1892-93	2	2,9	...	1	1	2,0	10,2	6,6	3,2	9	26,2
	Budget .	2	2,8	...	1	1	2,2	10,2	6,0	3,0	8	25,4
	Revised .	2	3,3	...	1	1	2,0	10,6	6,5	3,4	1,0	27,2
	Accounts . 1893-94	2	3,3	...	1	1	1,9	10,4	6,2	3,3	1,0	26,5
Other Receipts	Accounts . 1892-93	1	1,5	...	3	...	3,5	4,0	1,6	17,4	1,1	29,5
	Budget .	1	1,5	...	3	...	3,5	4,2	1,5	17,0	1,0	29,1
	Revised .	1	1,5	...	4	...	3,5	4,2	1,7	7,2	9	19,5
	Accounts . 1893-94	1	1,5	...	3	...	3,4	4,0	1,7	7,3	7	19,0
TOTAL	Accounts . 1892-93	2,3	11,2	...	6,1	4,4	142,4	41,3	32,4	131,9	57,1	430,1
	Budget .	2,2	10,9	...	6,3	4,7	142,0	41,2	30,0	135,0	57,0	429,3
	Revised .	2,1	12,3	...	6,2	4,9	143,0	42,8	31,3	123,0	61,9	427,5
	Accounts . 1893-94	2,2	12,2	...	5,7	4,7	138,9	42,1	30,1	129,9	60,3	416,1

60. The steady improvement, noticed under this head in previous reports, has not been maintained. There were slight improvements in Central Provinces, North-Western Provinces, and Bombay, due to the normal growth of the department, and to the increased appreciation of the advantages of registration, but the total improvement thus brought about has been more than counterbalanced by a heavy falling off in Bengal and Madras. In Bengal the decrease is wholly under *Fees for Registering Documents*, and is attributed to the reduction of the minimum *ad valorem* fee on documents, not exceeding Rs. 50 in value, from As. 12 to As. 8. In Madras the falling off is partly under this head due, to some extent, to the reaction of the famine of 1892-93, and partly under *Other Receipts*, due to the decline of recoveries of searching fees, on account of the restrictions placed on the grant of loans, under the Land Improvement and Agriculturists' Loans Acts. In Punjab the higher figure in the previous year was due to bad harvest and high prices having caused an increase in the loan transactions on the security of registered transfer of land.

XI.—Tributes from Native States.

1892-93. Accounts.	TRIBUTES AND CONTRIBUTIONS OF RS. 5,000 AND OVER—						Budget.	1893-94. Revised.	Accounts.
	India—								
18,5	Oodeypur						20,0	25,0	21,0
9,8	Jodhpur						9,8	9,8	9,8
40,0	Jeypur						40,0	40,0	40,0
18,5	Kotah						18,5	18,5	18,5
12,0	Boondee						12,0	12,0	12,0
8,0	Jhallawar						8,0	8,0	8,0
6,6	Rutlam						6,6	6,6	6,6
10,8	Nizam (Maharatta Chouth)						10,8	10,8	10,8
	Punjab—								
10,0	Mundee						10,0	10,0	10,0
13,1	Kupurthalla						13,1	13,1	13,1
	Madras—								
78,3	Travancore						78,3	78,3	78,3
245,0	Mysore						245,0	245,0	245,0
20,0	Cochin						20,0	20,0	20,0
	Bombay—								
56,4	Kathiawar						55,3	55,3	54,6
18,7	Kutch						18,7	18,7	18,7
37,1	Baroda State						30,5	37,9	34,9

Section A.—PRINCIPAL HEADS OF REVENUE—continued.

XI.—Tributes from Native States—concluded.

CONTRIBUTIONS FOR SPECIAL MILITARY FORCES—

India—

18,2	Bhopal Levy (Bhopal)						18,2	18,2	18,2
19,2	Malwa Contingent (Dewas, Jowrah)						19,2	19,2	11,2
11,5	Erinpura Irregular Force						11,5	11,5	11,5
20,0	Deolee Irregular Force						20,0	20,0	20,0
3,4	Malwa Bheel Corps						3,4	3,5	3,6

Bombay—

9,7	Southern Mahratta Horse						8,2	8,2	7,9
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TRIBUTES AND CONTRIBUTIONS UNDER Rx. 5,000—

22,0	India						20,9	20,9	18,5
24,4	Central Provinces						24,4	23,6	23,6
39,6	Burma, Upper						28,1	28,9	29,2
3,1	Assam						5,0	10,0	10,0
4,5	Punjab						4,7	4,5	4,6
1,6	Madras						1,6	1,6	1,6
6,4	Bombay						5,9	6,4	5,8

FEES ON SUCCESSION TO NATIVE STATES—

8	India						8	9	1,1
1,8	Central Provinces						7	7	7
9	Punjab						...	...	...
2	Bombay						2,5	5,4	5,5

219,3	TOTAL INDIA						219,7	224,9	210,8
26,2	" Central Provinces						25,1	24,3	24,3
39,6	" Burma						28,1	28,9	29,2
3,1	" Assam						5,0	10,0	10,0
28,5	" Punjab						27,8	27,6	27,7
344,9	" Madras						344,9	344,9	344,9
128,5	" Bombay						121,1	131,9	127,4
790,1							771,7	792,5	774,3

GRAND TOTAL

61. As explained in the last report, the receipts under this head are, for the most part, fixed, the fluctuations that occur being due to non-payment of dues and arrear or advance payments. In the case of Oodeypur, the Budget Estimate provided for the realisation of arrears, amounting to 5,0, in addition to the regular instalments, but only 1,0 of the arrears was actually realised. There were larger outstandings at the close of the year in Kathiawar. In the case of the Baroda State, the full amount of the claim is 37,5 and there were arrears amounting to 4, which go to make up the Revised Estimate, but 3,0 remained due by some States in the Mahikantha Agency; the Budget was fixed low, on the assumption that the balance of the claim of the Durbar (7,0) for maintenance of the Gaekwar's contingent, after its nominal disbandment, would be paid and deducted from the full amount of the subsidy, but the refund was not claimed during the year. The balance under Malwa Contingent (Dewas Jowrah), represents the amount unpaid till 1894-95, pending settlement of the question whether payment could not be claimed, except in new Hali coins. The actuals of 1892-93 for Southern Mahratta Horse were high owing to two years' contributions (1,5) having been received from two small States, due to a change introduced in that year of recurring contributions in the year for which they are due.

62. As regards *Tributes and Contributions under Rx. 5,000* there were heavy arrear collections in Burma in 1892-93, while in the year 1893-94 also the collections exceeded the Budget Estimate. In Assam the figure for 1892-93 represents the tribute due from 21st August 1891 to 30th March 1892, at 5,0 per annum, while in 1893-94 the tributes for 1892-93 and 1893-94 have both been realised.

63. Under *Fees on succession to Native States*, the instalments of Nazarana paid by the Sarangarh State in Central Provinces ceased in 1893-94, while the Punjab receipt in 1892-93 represents 'Nazarana paid by the Raja of Kapurthala, on his being vested with full powers over his territories. The Bombay receipt is composed of the first instalments of Nazaranas payable by Ranasan, the Jath State, and the late Ram Samat's estates of Jetpur; the Budget Estimate did not take account of the last, and also took the second amount at 2,4 instead of at 3,6.

Section A.—DIRECT DEMANDS ON THE REVENUE.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
9,461,7	EXPENDITURE	10,387,3	9,961,1	9,865,6

64. The total charges in this section showed a saving of 521,7 on the Budget Estimate but exceeded the actuals of the previous year by 403,9. Compared with the Budget, the largest saving amounting to 378,4 occurred in the Opium charges in consequence of the outturn of opium having fallen short of the Estimate. The other notable savings occurred under Land Revenue (90,7) in the charges for Survey and Settlement and for Kanungoes and Patwaries, under Salt (36,4) due to a smaller outturn in consequence of the unfavourable character of the season, and under Forests (83,8) due to contraction of operations as well as to more economical management. On the other hand, there were excesses of 31,1 under Refunds chiefly in India and Bombay, and of 50,4 under Assignments and Compensations mainly in adjustments of alienated lands in Bombay.

65. Compared with the actuals of the previous year, the largest variation occurred also under Opium under which the charges were higher by 274,1 in consequence of a better outturn. The other excesses of importance are, 85,2 under Land Revenue, 15,7 under Salt, 15,3 under Stamps, 41,2 under Forests, and 10,6 under Registration, which were partly counterbalanced by a decrease of 39,5 under Assignments and Compensations under which the charges connected with the alienated lands in Bombay were higher in 1892-93.

I.—Refunds and Drawbacks.

			India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
					Upper.	Lower.							
Land Revenue	Accounts	1892-93 .	7	3	2,6	2,2	4	4,8	0,0	3,5	15,7	15,8	55,0
	Budget		6	4	2,8	2,2	4	10,4	5,3	3,3	14,6	16,1	50,1
	Revised	1893-94 .	5	4	4,0	2,4	6	4,5	7,3	4,5	12,5	20,0	50,7
	Accounts		4	4	3,6	2,7	8	5,2	6,5	2,9	8,5	20,6	51,6
Salt	Accounts	1892-93 .	2,2	...	...	1,8	...	15,5	...	...	1	10,4	30,0
	Budget		3,0	...	...	2,2	...	20,0	...	...	1,0	10,8	37,0
	Revised	1893-94 .	2,1	...	...	1,6	...	10,0	...	...	3	8,7	31,7
	Accounts		1,9	...	...	2,8	...	18,5	...	...	4	8,7	32,3
Stamps	Accounts	1892-93 .	5	1,5	4	1,2	4	14,6	8,0	4,3	9,3	12,6	53,7
	Budget		5	1,3	4	1,0	5	12,8	8,7	3,0	8,1	10,0	40,9
	Revised	1893-94 .	7	1,4	5	2,0	5	4,4	9,2	4,0	11,2	9,8	53,7
	Accounts		0	1,4	4	1,8	5	14,4	9,0	3,9	10,2	9,7	52,5
Customs	Accounts	1892-93 .	...	...	...	8,8	...	18,3	...	...	3,9	27,9	58,9
	Budget		...	...	...	10,7	...	10,0	...	...	4,0	7,2	41,1
	Revised	1893-94 .	...	...	...	10,8	...	17,3	...	...	4,2	14,1	40,4
	Accounts		...	...	...	10,0	...	17,1	...	...	4,0	14,2	45,3
Assessed Taxes	Accounts	1892-93 .	9	5	...	4	1	5,2	2,1	9	1,5	4,0	15,6
	Budget		8	3	...	3	1	4,2	2,1	1,0	1,3	2,8	12,9
	Revised	1893-94 .	9,7	4	...	5	1	2,8	2,2	9	2,0	2,5	21,1
	Accounts		10,1	5	...	8	1	2,8	2,0	1,0	1,9	2,3	21,5
Other Revenue Refunds.	Accounts	1892-93 .	...	2	2	9	1,0	2,5	4,8	4,2	5,1	25,2	44,1
	Budget		...	2	3	7	5	2,9	2,9	3	3,4	19,7	30,9
	Revised	1893-94 .	...	1,8	7	6	4	7,0	3,3	6	6,4	29,3	50,1
	Accounts		1	2,1	1,0	7	5	6,4	3,5	3	10,8	27,4	52,8
TOTAL	Accounts	1892-93 .	4,3	2,5	18,5	1,9	60,9	24,8	12,9	35,6	95,9	257,3	
	Budget		4,9	2,2	20,8	1,5	69,3	19,0	8,2	32,4	66,6	224,9	
	Revised	1893-94 .	13,0	4,0	23,1	1,6	65,0	22,0	10,0	36,6	84,4	259,7	
	Accounts		13,1	4,4	23,8	1,9	64,4	21,6	8,1	35,8	82,9	256,0	

66. This head is of a fluctuating character and is not susceptible of an accurate forecast. The excess in the total charges of 31,1 over the Budget Estimate, and the small saving of 1,3, as compared with the actuals of the previous year, are the net results of variations in all the minor heads.

67. Under *Land Revenue Refunds* there was an exceptional payment in the Katha District in Upper Burma; in Bengal provision was made in the Budget for a special payment of 6,0 on account of mesne profits, payable to proprietors of an estate resumed under the Diarah Act and released under Civil Court decree, but only a portion of the amount was paid during the year under review; in the North-Western Provinces there were some special payments in the previous year. In Madras also there was a large saving, while there was an increase in Bombay.

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

1.—Refunds and Drawbacks—continued.

68. The falling off in the Salt Revenue in India and Bombay was followed by a falling off in the *Salt Refunds*. Under *Stamps Refunds* there was a special refund of 3,1 to the Bombay Port Trust in 1892-93 on account of a composition of stamp duty on the Prince's Dock Loan. The chief variation under *Customs* also occurs in Bombay, the Budget Estimate having proved too low owing partly to an improvement in the revenue, and partly to a special refund of 4,0 to the Portuguese Indian Government, on account of duties levied on articles re-exported by land from Bombay to Daman; the charges for 1892-9 were swollen by a special payment of 19,5 to the Portuguese Government, representing its share of the common customs receipts for the 10th, 11th and 12th years of the Treaty.

69. Under *Assessed Taxes* there was a large excess in India due to a refund of 9,1 to the employés of the Rajputana-Malwa Railway, residing and drawing their pay in Native States, while in Bombay, there was a special refund in 1892-93 of 1,5, to the employés of the Great Indian Peninsula Railway residing in Berar and the Nizam's Dominions.

70. Under *Other Revenue Refunds* there were large refunds of Forest Revenue in Central Provinces and Burma. In Bengal there was a special refund of extra duty on liquor amounting to 4,2 levied under Financial Department Notification, dated 5th April 1892, which was afterwards withdrawn by Notification letter No. 98-Ex., dated 9th January 1894. In the Punjab the duty on Malwa opium has been credited net in the accounts for the first time in 1893-94 after deducting what was levied upon imports into Native States which used formerly to be debited under this head, the gross realisations being credited as revenue. In Madras there was a special refund of 5,5 from the Village Service Fund of the Kurnool District, on account of amounts over credited to cess in previous years, in consequence of an erroneous apportionment of assessment. The increase in Bombay occurred chiefly in Excise refunds.

2.—Assignment and Compensations.

		India.	Central Prov- inces.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
Land Revenue compensa- tions.	Accounts 1892-93 .	3,8	1,0	8	24,5	28,6	11,4	51,0	953,0	1,074,1
	Budget .	3,7	1,0	1,6	22,2	23,1	11,1	52,8	899,0	1,014,5
	Revised .	3,7	1,0	2,4	22,7	27,9	10,5	53,7	964,9	1,086,8
	Accounts 1893-94 .	3,7	1,0	2,4	22,0	28,8	10,6	50,7	930,4	1,055,6
Opium compensations .	Accounts 1892-93 .	...	...	...	5	...	...	...	9,1	9,6
	Budget .	...	...	...	5	...	...	...	4,6	5,1
	Revised .	...	...	...	5	...	...	...	4,6	5,1
	Accounts 1893-94 .	...	...	...	5	...	...	...	4,4	4,9
Salt compensations .	Accounts 1892-93 .	290,5	...	...	2,0	...	...	49,5	13,0	355,9
	Budget .	299,5	...	...	2,0	...	...	48,8	9,3	359,6
	Revised .	301,2	...	...	2,0	...	...	48,0	9,3	360,5
	Accounts 1893-94 .	307,7	...	...	2,0	...	...	49,4	8,2	367,3
Excise compensations.	Accounts 1892-93 .	...	...	...	...	...	...	4	41,4	41,8
	Budget .	...	...	...	...	...	...	4	37,6	38,0
	Revised .	...	4,1	...	...	...	...	4	40,0	44,5
	Accounts 1893-94 .	...	1,2	...	...	...	...	4	36,7	38,3
Customs compensations .	Accounts 1892-93 .	...	...	...	...	...	...	14,9	17,7	32,6
	Budget .	...	...	...	...	...	...	15,0	...	15,0
	Revised .	...	...	...	...	...	...	15,0	...	15,0
	Accounts 1893-94 .	...	...	...	...	...	...	15,1	...	15,1
Miscellaneous compensa- tions.	Accounts 1892-93 .	8,1	5,2	2,3	3,9	9,4	3,8	6	20,5	53,8
	Budget .	8,1	5,4	2,1	4,0	3,5	3,4	6	18,6	45,7
	Revised .	8,1	5,4	2,5	4,6	3,6	3,9	6	18,7	47,4
	Accounts 1893-94 .	8,1	4,9	2,4	4,8	4,1	4,0	5	18,3	47,1
TOTAL	Accounts 1892-93 .	302,4	6,2	3,1	30,9	38,0	15,2	116,4	1,055,6	1,567,8
	Budget .	311,3	6,4	3,7	28,7	20,6	14,5	117,6	969,1	1,477,9
	Revised .	313,0	10,5	4,9	29,8	31,5	14,4	117,7	1,037,5	1,559,3
	Accounts 1893-94 .	319,5	7,1	4,8	29,3	32,9	14,6	116,1	1,004,0	1,528,3

71. The charges under this head exceeded the Budget Estimate by 50,4, but fell short of the actuals of the previous year by 39,5, the variations occurring chiefly in Bombay.

Section A.—DIRECT DEMANDS ON THE REVENUE—continued

2.—Assignments and Compensations—continued.

72. Under *Land Revenue Compensations*, there were arrear payments in Assam in the year under review, as also in Bengal in the previous year. In the North-Western Provinces the Budget Estimate did not allow for the transfer from "3—Land Revenue" to this head, of the allowances to the heirs of the late Raja Sumbhu Narain Singh of Ghazipur (4.9), to the Maharaja of Benares (1.6) to the Raja of Bariapur (2), and to the Rani of Chilari, Oudh (1); there was also an arrear payment of 1.2 to Raja Sumbhu Narain Singh which was not anticipated in the Revised Estimate. These excesses were partly counterbalanced by smaller payments on account of allowances to excluded proprietors. In Madras some amounts due were not claimed. The largest difference, however, occurred in Bombay, where the excess of 37.4 over the Budget Estimate, was chiefly in the adjustments made in connection with the revenue of alienated lands, being due to remeasurements in 1892-93 in Sikarpur, which brought in a corresponding increase in the revenue. This excess was to some extent counterbalanced by a saving in the payments to district and village officers.

73. Under *Opium Compensations* there were arrear payments to the Palanpur Durbar in Bombay in 1892-93. *Salt Compensations* were higher in India in the year under review, due to arrear payments to the Meywar Durbar, and to higher payments to the Jeypore and Jodhpur States, consequent on larger sales of Sambhar salt in the preceding year; in Madras, the actuals included a payment in advance of 1.6 to the French Government against an advance of 8 only in the previous year, while in Bombay the payments for compensation for salt pans in Portuguese India amounted to 3.9 against 5.0 provided in the Budget and 9.5 paid in the previous year. Under *Excise Compensations* 4.1 was provided in the Central Provinces in the Revised for payment to zemindars on account of the resumption of Abkari rights by Government, but only 1.2 was actually paid in the year; in Bombay there were large arrear payments in the previous year. Under *Customs Compensations* the payment in 1892-93 in Bombay was on account of the Goa Customs Tariff Compensation for the last 3 years of the Treaty. Under *Miscellaneous Compensations* there were arrear payments in Bengal in the year under review, while the actuals of 1892-93 in the North-Western Provinces and Bombay were enhanced by the commutation of the annual remission of revenue enjoyed by Sirdar Gulab Singh and Sirdar Narain Singh of the Rae Bareilly District and by a compensation of 1.5 to the Mantri of Islampur in the Satara District for the abolition of certain haks levied by him.

3.—Land Revenue.

		India.	Central Prov. inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bomb- ay.	TOTAL.
				Upper.	Lower.							
Charges of District Administration.	Accounts. 1892-93.	31.6	117.9	82.5	77.8	60.0	294.8	683.6	199.0	407.7	292.0	2,246.9
	Budget .	31.6	125.0	83.6	79.6	72.3	294.3	693.6	201.1	391.8	299.0	2,271.9
	Revised .	32.0	124.3	84.2	80.1	66.5	302.2	691.4	205.6	400.9	300.0	2,287.2
	Accounts. 1893-94.	28.8	70.8	81.6	82.0	54.9	304.6	362.8	187.0	379.2	286.4	1,838.1
Survey and Settle- ment.	Accounts. 1892-93.	15.0	40.6	67.0	53.3	15.8	119.2	40.2	47.6	91.0	70.6	560.3
	Budget .	12.7	42.3	74.9	50.9	18.4	122.7	75.0	48.6	94.7	63.4	603.6
	Revised .	13.0	42.0	73.9	50.1	16.0	121.5	61.9	44.6	103.2	59.0	585.2
	Accounts. 1893-94.	13.0	41.7	70.3	47.1	14.9	119.5	61.0	39.3	103.0	58.3	568.1
Land Records and Agriculture.	Accounts. 1892-93.	2.6	4.5	1.1	15.8	3.0	7.4	8.2	4.1	7.1	11.3	65.1
	Budget .	2.9	5.4	4.8	20.1	4.6	7.5	8.1	4.0	8.0	16.0	81.4
	Revised .	3.0	6.0	3.7	20.4	3.8	7.7	8.4	4.1	7.0	19.2	83.3
	Accounts. 1893-94.	6.7	56.5	3.8	17.5	14.9	8.1	335.7	148.4	160.1	192.9	944.6
Management of Government Es- tates.	Accounts. 1892-93.	...	4	...	...	2	35.4	16.4	...	...	...	52.4
	Budget .	...	1	...	...	2	40.1	17.4	...	...	...	57.8
	Revised .	...	2	...	...	5	38.9	17.4	...	...	...	57.0
	Accounts. 1893-94.	...	2	...	...	4	40.3	17.4	...	...	...	58.3
Commission on Col- lection.	Accounts. 1892-93.	1.8	1	58.1	84.3	14.2	...	5	...	3	2	159.5
	Budget .	4.7	4	56.7	96.4	19.7	...	5	...	6	3	179.3
	Revised .	2.0	5	62.2	89.5	10.2	...	6	...	2	1	171.3
	Accounts. 1893-94.	2.6	1	63.4	73.8	15.5	...	6	...	3	...	156.3
Allowances to Dis- trict and Village Officers.	Accounts. 1892-93.	...	...	...	...	...	...	2	123.6	417.7	308.1	849.6
	Budget .	...	...	...	...	...	...	8.9	129.5	462.4	314.7	915.5
	Revised .	...	...	...	...	...	...	2	129.2	442.0	296.7	868.1
	Accounts. 1893-94.	...	...	...	...	...	...	1	7.5	315.5	131.5	454.6
Other Charges	Accounts. 1892-93.	...	...	...	...	...	...	1	...	1.5	...	1.6
	Budget .	...	...	...	...	...	...	2	...	1.6	...	1.8
	Revised .	...	...	...	...	...	...	1	...	1.4	...	1.5
	Accounts. 1893-94.	...	...	...	...	...	...	1	...	1.4	...	1.5
TOTAL	Accounts. 1892-93.	51.0	163.5	439.9	439.9	93.2	456.8	749.2	374.3	925.3	682.2	3,935.4
	Budget .	51.9	173.3	467.0	467.0	115.2	464.6	803.7	383.2	959.1	693.4	4,111.3
	Revised .	50.0	173.0	464.1	464.1	103.0	470.3	780.0	383.5	954.7	675.0	4,053.6
	Accounts. 1893-94.	51.1	169.3	439.5	439.5	100.6	472.5	777.7	382.2	959.5	669.1	4,021.5

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

3.—Land Revenue—continued.

		Star-ling.	Ex-change.	Total.			
England	Accounts . 1892-93 .	6	4	1,0	Total, including England.	Accounts . 1892-93 .	3,936,4
	Budget .	6	4	1,0		Budget .	4,112,3
	Revised .	1	1	2		Revised .	4,053,8
	Accounts . 1893-94 .	1	..	1		Accounts . 1893-94 .	4,021,6

74. The Indian expenditure is less than the Budget Estimate by 89,8, and is more than that of the previous year by 86,1. Variations have occurred in almost all the provinces. Bengal alone shows an appreciable excess over the Budget Estimate, and Bombay alone shows a considerable decrease as compared with the charges of the previous year.

75. The comparison of the transactions by minor heads is vitiated by a change in classification made during the year, under which Kanungo and Patwari charges, formerly shown under *Charges of District Administration and Allowances to District and Village Officers*, have been now shown under *Land Records and Agriculture*. If the change had not been made, the comparison of the three minor heads affected would have stood as follows:—

	India.	Central Provinces	BURMA.		Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
Charges of District Administration.	31,6	117,9	82,5	77,8	60,0	294,8	683,6	199,0	407,7	392,0	2,246,0
	31,6	125,0	83,6	79,6	72,3	294,3	693,6	201,1	391,8	299,0	2,271,9
	32,0	124,3	84,2	80,1	66,5	302,2	691,4	205,6	400,9	300,0	2,287,2
	32,4	121,3	81,6	82,0	66,0	304,6	690,0	207,8	399,8*	300,9	2,286,4
Land Records and Agriculture.	2,6	4,5	1,1	15,8	3,0	7,4	8,2	4,1	7,1	11,3	65,1
	2,9	5,4	4,8	20,1	4,6	7,5	8,1	4,0	8,0	16,0	81,4
	3,0	6,0	3,7	20,4	3,8	7,7	8,4	4,1	7,0	19,2	83,3
	3,1	6,0	3,8	17,5	3,8	8,1	8,5	3,9	6,9	17,5	79,1
Allowances to District and Village Officers.	...	...	...	...	...	...	2	123,6	417,7	308,1	840,6
	...	...	...	...	...	...	8,9	129,5	462,4	314,7	915,5
	...	...	...	...	...	...	2	129,2	442,0	296,7	808,1
	...	...	...	...	...	...	1	131,2	442,9	292,4	806,6

* Does not include 1/4th of the charges for Revenue Inspectors which but for the change would have been shown under "19A.—Law and Justice, Criminal Courts."

76. *Charges of District Administration* would have then exceeded the Budget Estimate by 14,5, the excess occurring in India, Lower Burma, Bengal, Punjab, Madras, and Bombay, counterbalanced to a small extent by savings in Assam under Contingencies, and Purchase of lands otherwise than under Act X of 1870, etc., in the Central Provinces, under Salaries of Officers, etc., and in the charges of the Patwari Fund, which were over-estimated, and in the North-Western Provinces by a recovery of 3,6 from the Court of Wards on account of supervision exercised by District Officers.

77. Generally speaking, Exchange Compensation Allowance is largely responsible for the excesses in every province. Taking Upper and Lower Burma together the Budget Estimate appears to have been very nearly realised; the district of Pynmana was abolished in Upper Burma, while a new district was created in Myaung Mya in Lower Burma. Compensation for land taken up for public purposes showed a saving in Upper, but an increase in Lower Burma, and lastly there were vacancies in both provinces in many of the appointments owing to absences on leave and to want of qualified officers, and to Myooks having in many cases occupied the place of Extra Assistant Commissioners. In Bengal, Punjab, and Bombay the payments on account of salaries were larger than estimated for, and in Madras travelling allowance and sub-divisional establishment charges proved very high. A considerable portion of these excesses was, however, counterbalanced by the savings mentioned in the preceding para. by the provision for the reorganisation of the Sind Collectorates not having been utilised, and by savings in supplies and services and contingencies in Bombay.

78. Under *Land Records and Agriculture* the additional expenditure in the Central Provinces, due to absences on privilege leave and to Exchange Compensation Allowance, was nearly met by a decrease in the Patwari Fund charges. In Burma, the savings in the pay of establishments, in travelling allowances and in contingencies, more than covered the extra expenditure on account of Exchange Compensation Allowance, and the appointment of an Assistant Director of Land Records in Lower Burma. The saving in Assam is due to the second Superintendent of Land Records and his establishment not having been entertained, while the excess in Bombay is accounted for by the establishment of a Land Records Department in place of the Sind Revenue Survey.

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

3.—Land Revenue—continued.

79. Under *Allowances to District and Village Officers* the North-Western Provinces Budget Estimate provided for allowances to certain Rajahs which have been taken in the accounts under 2—Assignments and Compensations as noticed under that head, while additional establishments paid from the Patwari Fund enhanced the charges in the Punjab. The saving in Madras is due to a provision, made in the Budget Estimate, for the introduction of a revised scale of village establishments in some districts, not having been fully required, and that in Bombay partly to the Budget Estimate having been placed too high, in view of an increase anticipated from revised settlements, and partly to some of the allowances not having been claimed within the year.

80. Under *Survey and Settlement* there was a saving of 35.5 contributed by almost all the provinces—Madras alone showing an appreciable excess. The savings are due chiefly to over-estimates in Burma, Assam, and North-Western Provinces, to a gradual completion of settlement operations in some districts of the Punjab, and to a department of Land Records having taken the place of the Sind Revenue Survey in Bombay, with effect from 1st November 1893. The excess in Madras was caused by the supply of instruments to village accountants, and by additional temporary establishments for *Survey* as well as for *Settlement*, that for the latter having been necessitated by the introduction of new settlement rates in the Tanjore District.

81. Under *Management of Government Estates* the increase over the actuals of the previous year in Bengal was due to larger outlay on improvements.

82. Under *Commission on Collection* there were savings chiefly in India, Burma, and Assam, that in India being nominal, and due to the showing of charges under this head instead of by deduction from the receipts, not having been fully followed in Baluchistan. An increase in the revenue in Upper Burma was followed by an increase in the charges, but the excess was more than made up in Lower Burma, partly by reduced collections of revenue and partly by the payment of a lower rate of commission on capitation tax than was estimated for. In Assam the Budget was framed too high.

83. In England the decrease was partly in the *Law Charges of Appeals from cases in India*, and partly under *Stores*, the demand for which was much less than estimated for.

4.—Opium.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	Bengal—			
	Behar Agency, Superintendence	6.0	6.0	5.3
84.1	" Opium Factory	50.0	36.0	33.4
	" District Staff	41.3	39.8	42.2
64.1	" Payments to Cultivators	953.9	815.1	813.0
	Benares Agency, Superintendence	6.8	6.8	7.3
104.1	" Opium Factory	49.3	37.4	36.4
	" District Staff	66.9	68.0	63.9
760.8	" Payments to Cultivators	1,072.6	867.3	866.8
2.5	Other Charges	3.2	2.8	2.3
1.2	India	1.3	1.3	1.3
2.6	Bombay	2.6	2.6	2.6
1,601.4				
7	England	2,253.9	1,883.1	1,874.5
4	Exchange	7	11	1.3
		4	7	8
1,602.5				
	TOTAL	2,255.0	1,884.9	1,876.6
	GRAND TOTAL			

84. The Indian expenditure shows a saving of 379.4 as compared with the Budget Estimate, and an increase of 273.1 as compared with the actuals of the previous year. As usual these variations were the result mainly of variations in the outturn of the crop, which in the year under review amounted to 83,308 maunds against 100,000 maunds estimated in the Budget and 70,424 maunds, the actual production of the previous year.

85. The *Payments to Cultivators* form the bulk of the expenditure, and their details are shown below :—

	1892-93.	Advances to Cultivators.	Final pay- ments on delivery of the Crude drug.	Miscellaneous.	TOTAL.
Behar					
Benares		282.7	355.1	8.3	646.1
		193.5	557.3	10.0	760.8
	TOTAL	476.2	912.4	18.3	1,406.9
Behar	1893-94.				
Benares		277.4	521.9	13.7	813.0
		195.5	662.3	9.0	866.8
	TOTAL	472.9	1,184.2	22.7	1,679.8

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

4.—Opium—continued.

Miscellaneous Charges in the above table include payments for leaves and trash and for purchase of opium. Under *Opium Factory* there were considerable savings in both the agencies, due to a smaller outturn of opium having required a smaller outlay on freight and manufacturing charges in both the agencies and smaller payments for timber in the Behar Agency.

86. Under *Superintendence* there was a small excess in the Benares Agency due to Exchange Compensation Allowance and to increased travelling allowance and contingencies, but this was more than counterbalanced by savings in the Behar Agency on the latter account. Under *District Staff Exchange Compensation Allowance* brought about a small excess in the Behar Agency, but in the Benares Agency there were large savings in the salaries of Sub-Deputy Opium Agents; the Revised was an under-estimate in Behar and an over-estimate in Benares. Under *Other Charges*, charges for storing opium at Calcutta were lower than anticipated.

87. The increase in England is due to demands for stores having been larger than estimated for.

5.—Salt.

			India.	BURMA.		Bengal.	Madras.	Bombay.	TOTAL.
				Upper.	Lower.				
Salaries, Establish- ment, and Con- tingencies.	{	Accounts . 1892-93 .	86,7	1	6	12,4	218,5	114,3	432,6
		Budget .	87,3	1	6	4,1	232,9	126,1	451,1
		Revised .	87,3	1	6	3,5	235,5	121,2	448,2
		Accounts . 1893-94 .	87,1	1	6	2,7	237,7	122,1	450,3
Manufacture and Excavation.	{	Accounts . 1892-93 .	13,6	...	...	...	...	...	13,6
		Budget .	33,5	...	...	...	...	...	33,5
		Revised .	22,7	...	...	...	...	...	22,7
		Accounts . 1893-94 .	24,9	...	...	...	...	...	24,9
Purchase and Freight.	{	Accounts . 1892-93 .	...	...	...	...	30,7	38,1	68,8
		Budget .	...	...	...	...	56,1	35,0	91,1
		Revised .	...	...	...	...	25,2	34,8	60,0
		Accounts . 1893-94 .	...	...	...	...	22,3	35,4	57,7
Deduct amount chargeable to 7 Excise.	{	Accounts . 1892-93 .	...	...	...	...	57,4	...	57,4
		Budget .	...	...	...	...	65,9	...	65,9
		Revised .	...	...	...	...	59,7	...	59,7
		Accounts . 1893-94 .	...	...	...	...	60,4	...	60,4
Total India .	{	Accounts . 1892-93 .	100,3	7	12,4	191,8	152,4	457,6	
		Budget .	120,8	7	4,1	223,1	161,1	509,8	
		Revised .	110,0	7	3,5	201,0	156,0	471,2	
		Accounts . 1893-94 .	112,0	7	2,7	199,6	157,5	472,5	

		Ster-ling.	Ex-change.	TOTAL.		
England .	{	Accounts . 1892-93 .	7	4	1,1	Grand To- tal, includ- ing Eng- land.
		Budget .	6	4	1,0	
		Revised .	1,3	8	2,1	
		Accounts . 1893-94 .	1,1	8	1,9	
					Accounts . 1892-93 .	458,7
					Budget .	510,8
					Revised .	473,3
					Accounts . 1893-94 .	474,4

88. The Indian charges show a saving of 37,3 on the Budget Estimate and an excess of 14,9 over the actuals of 1892-93. In India, the saving on the Budget occurs chiefly under *Manufactures and Excavation*, and is due to a failure of manufacture in the Sambhar Lake in the early months of the year; the charges were lower in 1892-93 owing to the unfavourable season having been more protracted. Under *Salaries, etc.*, in India, savings under Medical and temporary establishments, travelling allowance and contingencies, due to contraction of operations, were absorbed by increased expenditure due to Exchange Compensation Allowance and higher through traffic charges at Pachbudra. In Bengal, the accounts for 1892-93 included a special payment of 7,5 to Mr. Kilby for his patent scales and there was some special expenditure on improvements in the Sulkea Salt Golahs, while in 1893-94 the Budget Estimate contemplated some improvements at Sulkea, Chittagong, and Naraingunj which were not carried out. In Madras, there was a small increase under *Salaries, etc.*, over the Budget Estimate, due partly to Exchange Compensation Allowance (1,8), and partly to higher expenditure on rewards and petty construction and repairs, but *Purchase and Freight* showed large savings, due to a smaller outturn of salt at the Government factories in consequence of the unfavourable character of the season. In Bombay, the

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued*.5.—Salt—*continued*.

saving on the Budget Estimate is due chiefly to anticipated re-organisation of the Portuguese Indian Frontier establishments having been carried out only gradually during the year; the increase compared with the previous year occurred in the clothing charges owing to the supply of great coats in the year.

89. The increase in the expenditure in England is on account of stores, the demand for which was greater than estimated for.

6.—Stamps.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bom- bay.	TOTAL.
				Upper.	Lower.							
Superintendence, Es- tablishment and Contingencies.	Accounts. 1892-93	...	...	...	...	...	7.1	...	...	2.3	4.0	13.4
	Budget .	...	...	...	...	...	7.2	...	...	2.2	4.1	13.5
	Revised .	...	...	...	...	...	7.5	...	...	2.4	4.0	13.9
	Accounts. 1893-94	...	...	...	...	...	7.5	...	...	2.3	4.0	13.8
Charges on Sale of Stamps, including discount.	Accounts. 1892-93	1.5	2.0	6	2.3	1.6	23.5	6.4	11.9	16.6	11.4	77.8
	Budget .	1.6	2.0	7	2.5	1.6	23.6	6.4	12.0	15.3	11.4	77.1
	Revised .	1.6	2.0	7	2.2	1.7	24.5	6.7	11.9	17.3	11.8	80.4
	Accounts. 1893-94	1.6	2.0	6	2.3	1.7	24.2	6.6	11.6	16.5	11.5	78.6
Stamps supplied from Central Stores.	Accounts. 1892-93	-72.5	4.1	2	8	2.0	20.0	7.4	7.7	12.9	8.4	...
	Budget .	-70.5	3.3	3	1.0	1.9	30.6	7.3	8.6	8.5	9.0	...
	Revised .	-83.4	4.1	4	1.0	2.3	34.3	10.2	7.1	15.0	9.0	...
	Accounts. 1893-94	-80.4	5.5	4	1.2	1.9	34.5	9.9	7.5	13.7	8.8	...
TOTAL	Accounts. 1892-93	-71.0	6.1	3.9		3.6	50.6	13.8	19.6	31.8	23.8	91.2
	Budget .	-68.9	5.3	4.5		3.5	61.4	13.7	20.0	26.0	24.5	90.6
	Revised .	-81.8	6.1	4.3		4.0	66.3	16.9	19.0	34.7	24.8	94.3
	Accounts. 1893-94	-78.8	7.5	4.5		3.6	63.2	16.5	19.1	32.5	24.3	92.4
England	Accounts. 1892-93	31.3	18.8	50.1		Total, including England.						141.3
	Budget .	30.4	24.7	64.1								154.7
	Revised .	30.4	25.3	64.7								159.0
	Accounts. 1893-94	38.9	25.3	64.2								150.6

90. The only noticeable point regarding *Charges on Sale of Stamps, including Discount*, is that the Estimates in Madras did not turn out correct; the Budget was too low, while the Revised was a little too high. *Stamps supplied from Central Stores* were greater than in the previous year by 7.9, chiefly in Central Provinces, Bengal, and North-Western Provinces, due to larger issues and to a fall in the rate of exchange having enhanced the rupee price of the stamps. The Budget Estimate in Madras, where the recovery was made for the first time in 1892-93, was based on imperfect data and has not therefore been borne out by the actuals.

91. In England the sterling charges practically agree with the Estimates.

7.—Excise.

1892-93. Accounts.							Budget.	1893-94. Revised.	Accounts.
CHARGES OF COLLECTION—									
3.9	India	.	.	.	.	.	2.7	2.6	2.6
4.8	Central Provinces	.	.	.	.	.	5.1	4.6	4.6
2.3	Burma	{	Upper	.	.	.	2.5	2.9	2.9
3.8			Lower	.	.	.	4.0	7.7	7.5
1.3	Assam	.	.	.	.	.	1.1	1.3	1.1
65.6	Bengal	.	.	.	.	.	71.6	65.0	64.8
15.8	N.-W. Provinces and Oudh.	.	.	.	.	.	14.7	9.8	9.2
5.1	Punjab	.	.	.	.	.	5.4	5.3	5.2
57.4	Madras	.	.	.	.	.	65.9	59.7	60.5
33.6	Bombay	.	.	.	.	.	35.8	35.0	34.9
<hr/>							<hr/>	<hr/>	<hr/>
193.0	TOTAL						208.8	193.9	193.3
...	England	.	.	.	.	.	...	1	1
...	Exchange	.	.	.	.	.	...	1	...
<hr/>							<hr/>	<hr/>	<hr/>
193.0	TOTAL						208.8	194.1	193.4

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

7.—Excise—continued.

92. The charges are less than the Budget Estimate by 15.4, the savings occurring chiefly in *Madras*, *North-Western Provinces and Bengal*, partly counterbalanced by an excess in *Burma*. The actuals agree closely with those of the previous year.

93. In *India* the charges were enhanced in 1892-93 in consequence of the entertainment of additional establishment in *Bangalore*. In *Burma* the excess over the Budget Estimate and the actuals for 1892-93 is due to rewards paid out of fines in excise and opium cases being debited to this head instead of to 19A—Law and Justice, Courts of Law—Refunds, while the saving on the Budget Estimate in *Bengal*, has resulted from a smaller expenditure on contract contingencies, and on the construction of distillery buildings. In the *North-Western Provinces* the variations are due to the discontinuance of the payment of discount on the sale of opium and to savings under Salary of Tahsildars, Rewards and Purchase of Distillery Apparatus. There were also savings in *Madras*, where one-fourth of the combined Department of Salt and Excise, less the charges for Orissa Salt and for petty construction and repairs of Licensees' works, is debited to this head; and in *Bombay*, where the grants for petty construction and for rewards to informers were not fully utilised, and the charges for petty supplies were lower than anticipated.

8.—Provincial Rates.

1892-93. Accounts.	ESTABLISHMENT AND OTHER CHARGES—	Budget.	1893-94. Revised.	Accounts.
4.7	Burma, Lower			
2	Assam	6.0	5.7	3.0
44.3	Bengal	3	3	3
6	N.-W. Provinces and Oudh	40.6	43.4	43.5
5	Punjab	7	7	7
5.3	Bombay	7	6	4
		5.2	6.0	5.9
55.6				
	TOTAL	53.5	56.7	53.8

94. In *Burma* the charges consist almost wholly of commission paid to Thugyis; and a falling-off in the collections diminished the commission payable, a part of which was also not paid within the year. In *Bengal* the Budget was fixed low owing to the approaching completion of the re-valuation work, but the actuals show an increase due to larger outlay on account of process-serving charges. In the *Punjab* charges on account of Patwari's share of mutation fees were estimated too high. In *Bombay* there were some arrear payments.

9.—Customs.

		Burma, Lower.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the principal Ports of Rangoon, Calcutta, Madras, Bombay.	Accounts . 1892-93	11.2	50.4	6.3	33.5	101.4
	Budget	13.0	51.2	6.3	32.6	103.1
	Revised	12.0	51.4	7.5	34.0	104.9
	Accounts	12.0	50.1	7.3	33.9	103.3
Charges at other Ports.	Accounts . 1892-93	6.0	3.6	10.4	19.2	39.2
	Budget	6.1	4.0	10.9	20.4	41.4
	Revised	6.0	4.2	10.5	19.4	40.1
	Accounts	6.0	4.1	10.3	19.8	40.2
TOTAL	Accounts . 1892-93	17.2	54.0	16.7	52.7	140.6
	Budget	19.1	55.2	17.2	53.0	144.5
	Revised	18.0	55.6	18.0	53.4	145.0
	Accounts	18.0	54.2	17.6	53.7	143.5
		Sterling.	Ex-change.	TOTAL.		
England	Accounts . 1892-93 . . . . .	...	...	...
	Budget	2	1	3		
	Revised	2	1	3		
	Accounts	1	1	2		
		Total, including England.		Accounts . 1892-93	140.6	
				Budget	144.8	
				Revised	145.3	
				Accounts	143.7	

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

9.—Customs—continued.

95. The Indian charges are less than the Budget by 1,0 and more than the actuals of 1892-93 by 2,9, the differences being the net results of a number of small variations including those due to Exchange Compensation Allowance. The only points which require special notice are, that in *Burma* the Chief Collector, Rangoon, was absent on long leave, and that the provision for additional preventive establishment and for salt scales and a still and accessories was not fully required, while in *Bengal* the Municipal tax on the Customs Buildings at Calcutta was not paid within the year. In Madras the expenditure was enhanced by an increase to the establishment at the Madras port, and by the absence on privilege leave of the Collector.

96. The expenditure in England does not call for any remarks.

10.—Assessed Taxes.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
1	India	4	4	4
1	Central Provinces	1	1	...
1,7	Burma, Lower	2,2	2,3	2,1
1	Assam	2	1	1
18,4	Bengal	19,3	18,3	17,9
1,9	N.-W. Provinces and Oudh	1,8	2,0	2,1
1,1	Punjab	1,2	1,1	1,1
1,7	Madras	2,0	2,0	2,1
5,1	Bombay	5,2	5,2	5,3
30,2	TOTAL	32,4	31,5	31,1

97. The Accounts show a saving of 1,3 on the Budget Estimate, chiefly in Bengal, under Establishment and Allowances. In Madras the increase over the actuals of 1892-93 is due to the re-organisation of the Income Tax Establishment in the Madras Town Deputy Collector's Office.

11.—Forest.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
General Direction	Accounts. 1892-93	7,8	...	...	...	...	...	...	...	...	...	7,8
	Budget . . .	6,9	...	...	...	...	...	...	...	...	...	6,9
	Revised . . .	7,7	...	...	...	...	...	...	...	...	...	7,7
	Accounts. 1893-94	7,9	...	...	...	...	...	...	...	...	...	7,9
Conservancy and Works—												
Timber and other produce removed from the Forests by Government agency.	Accounts. 1892-93	16,5	2,5	6	67,4	7	1,0	27,7	21,6	15,2	65,2	218,4
	Budget . . .	17,3	5,4	5,9	68,6	1,8	1,1	30,9	25,1	23,5	88,6	268,2
	Revised . . .	19,4	5,8	2,1	66,7	1,0	7	26,2	21,0	16,9	75,0	234,8
	Accounts. 1893-94	18,1	5,7	2,9	61,7	9	7	24,7	22,3	17,1	78,8	232,9
Timber and other produce removed from the Forests by consumers or purchasers.	Accounts. 1892-93	...	14,1	7	1,7	1,4	4,7	3,8	2	7,3	4,0	37,9
	Budget . . .	...	15,0	1,0	1,3	1,2	5,9	4,0	3	7,5	4,6	40,8
	Revised . . .	...	13,9	7	2,4	1,8	5,5	4,5	2	8,7	4,5	42,2
	Accounts. 1893-94	...	14,1	7	2,3	1,7	5,5	4,3	2	7,7	4,2	40,7
Other Charges.	Accounts. 1892-93	13,1	22,9	17,8	31,7	9,6	7,6	26,1	14,0	44,6	31,8	213,2
	Budget . . .	14,0	28,5	15,1	32,9	9,0	11,9	27,5	12,0	54,0	42,0	246,9
	Revised . . .	15,0	25,8	12,7	33,7	9,1	9,0	29,7	13,9	41,8	37,1	227,8
	Accounts. 1893-94	14,7	24,5	12,8	32,9	8,6	8,9	29,5	11,8	43,3	30,3	217,3
Establishment	Accounts. 1892-93	15,2	45,6	31,0	35,4	14,7	24,9	34,6	29,7	65,2	88,8	385,1
	Budget . . .	17,5	51,1	36,3	37,2	19,4	29,2	37,8	30,0	77,4	90,0	425,9
	Revised . . .	17,5	48,5	34,5	36,7	15,5	25,9	37,6	29,9	67,0	93,4	406,5
	Accounts. 1893-94	17,8	47,5	35,3	36,8	15,5	25,3	37,6	29,3	67,4	93,0	405,5
TOTAL	Accounts. 1892-93	52,6	85,1	180,3		26,4	38,2	92,2	65,5	132,3	189,8	862,4
	Budget . . .	55,7	100,0	198,3		31,4	48,1	100,2	67,4	162,4	225,2	988,7
	Revised . . .	59,6	94,0	189,5		27,4	41,1	98,0	65,0	134,4	210,0	919,0
	Accounts. 1893-94	58,5	91,8	185,4		26,7	40,4	96,1	63,6	135,5	206,3	904,3

Section A.—DIRECT DEMANDS ON THE REVENUE—continued.

11.—Forest—continued.

		Ster- ling.	Ex- change.	TOTAL.			
England	{ Accounts . 1892-93	1,8	1,0	2,8	Total, including England.	{ Accounts . 1892-93	865,2
	{ Budget . 1892-93	9	6	1,5		{ Budget . 1892-93	990,2
	{ Revised . 1893-94	1,2	8	2,0		{ Revised . 1893-94	921,0
	{ Accounts . 1893-94	1,3	8	2,1		{ Accounts . 1893-94	906,4

98. The charges in India show a saving of 84,4 on the Budget Estimate and an excess of 41,9 over the actuals of the previous year, but this excess has been more than counterbalanced by an excess in the revenue.

99. Under *General Direction* there is a small excess, partly due to Exchange Compensation Allowance. Under *Timber, etc. removed by Government Agency* there is a saving of 35,3 on the Budget Estimate contributed by almost all the provinces. India and Central Provinces alone show slight excesses, the former being chiefly on account of the charges incurred for the despatch of cargoes of Andaman timber for sale in the London market, and also on account of the purchase of a steam launch; while in the Central Provinces timber operations were carried out on a somewhat larger scale than provided for in the Estimate, in anticipation of the demand being stimulated by a reduction in rates. In Upper Burma, Assam, and Bengal the decrease in expenditure has followed a decrease in revenue; in Lower Burma a smaller outturn reduced the expenditure in the Pegu circle, but the decrease was, to some extent, counterbalanced by an increase in the Tenasserim circle due to higher rates paid to contractors owing to the realization of better prices for teak timber; in the North-Western Provinces and the Punjab there was a contraction of departmental operations, while in the latter there were also less charges for the launching of logs, and the dues of the sweeping contractors were not paid during the year; in Madras the saving on the Budget was due to a falling off in the receipts, to diminished fellings of timber in North Malabar, to the cheaper rate at which sandal wood was collected in North Coimbatore, and to the non-payment within the year, of the remuneration to the catechu contractor in South Canara; in Bombay the decrease is chiefly due to a falling off in the revenue from firewood and charcoal.

100. Under *Timber, etc., removed by consumers or purchasers* the variations are small and do not call for any special explanations.

101. *Other Charges* show a saving of 29,6 on the Budget Estimate due generally to short expenditure on demarcation, construction of buildings, repairs of roads and bridges, protection from fires, and similar operations. In Bombay there were also savings under feed and keep of cattle, due to Government cattle having been sold out and no new cattle having been purchased during the year. In India two miles of tramway were purchased; there was also increased expenditure on buildings and plantations in this province as well as in the North-Western Provinces.

102. There were large savings in *Establishment Charges*, in all the provinces except India and Bombay, due partly to establishments having been under sanctioned strength in most provinces, and partly to the scheme of re-organisation of the subordinate staff having been postponed. These savings were partly counterbalanced by the charges on account of Exchange Compensation Allowance which are also responsible for the excesses in India and Bombay. In the latter province the number of officers present on duty was also larger than usual.

103. The increase in England was chiefly in the expenses of Forest Officers visiting continental forests while on leave out of India.

12.—Registration.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
				Upper.	Lower.							
Superintendence	{ Accounts . 1892-93	...	7	...	...	...	5,9	1	...	3,4	8	10,9
	{ Budget . 1892-93	...	1,0	...	...	...	6,0	1	...	3,3	8	11,2
	{ Revised . 1893-94	...	1,1	...	...	...	6,0	1	...	3,2	8	11,2
	{ Accounts . 1893-94	...	9	...	...	...	6,0	1	...	3,1	8	10,9
District Charges	{ Accounts . 1892-93	7	3,3	4	2,2	2,4	66,7	20,0	9,0	70,5	27,0	202,2
	{ Budget . 1892-93	8	3,4	5	2,7	2,7	67,4	20,1	8,1	77,7	27,4	210,8
	{ Revised . 1893-94	7	3,5	4	2,3	2,7	71,5	20,5	9,5	71,8	28,4	211,3
	{ Accounts . 1893-94	7	3,4	3	2,4	2,6	72,5	20,5	9,5	73,0	27,9	212,8
TOTAL.	{ Accounts . 1892-93	7	4,0	2,6		2,4	72,6	20,1	9,0	73,9	27,8	213,1
	{ Budget . 1892-93	8	4,4	3,2		2,7	73,4	20,2	8,1	81,0	28,2	222,0
	{ Revised . 1893-94	7	4,6	2,7		2,7	77,5	20,6	9,5	75,0	29,2	222,5
	{ Accounts . 1893-94	7	4,3	2,7		2,6	78,5	20,6	9,5	76,1	28,7	223,7

Section A.—DIRECT DEMANDS ON THE REVENUE—concluded.**12.—Registration—concluded.**

104. The charges exceeded the actuals for the year 1892-93 by 10,6 and the Budget Estimate by 1,7. The excess over the previous year occurred wholly under *District Charges*, and was contributed more or less by all the provinces except India, the largest increases having occurred, in Bengal and Madras owing generally to the gradual growth of business and in the Punjab, to increased charges on account of commission, owing to the substitution of non-official for official Sub-Registrars. As compared with the Budget Estimate, the only noticeable variation is a saving in Madras, due to the scheme for the re-grading of Registrars and Sub-Registrars and for the revision of the clerical staff not having been carried out during the year, and also to the provision for the opening of new Sub-Registry offices not having been fully utilised.

Section B.—INTEREST.

1892-93.
Accounts.

869,7

RECEIPTS

Budget.

893,6

1893-94.
Revised.

874,6

Accounts.

875,5

105. The receipts in this section show a falling off of 18,1 as compared with the Budget Estimate, and an excess of 5,8 over the actuals of the previous year. The falling off occurs chiefly in England; where, owing to the inability of the Secretary of State to sell Council Bills for a part of the year, there was a considerable diminution in his cash balance, and consequently in the amount available for investment at interest. The falling off, compared with the actuals of the previous year due to this, was however more than balanced by increased receipts in India from larger loans to Municipalities and other Public Corporations in the North-Western-Provinces, and from larger Advances to Cultivators in Madras. But these were fully provided for in the Budget Estimate.

XII.—Interest.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
On Loans to Native States.	Accounts .	1892-93 .	...	...	...	...	6	...	...	...	2	8
	Budget .	1892-93 .	...	...	...	...	1,5	...	...	...	...	1,5
	Revised .	1893-94 .	...	...	...	...	1,4	...	...	...	...	1,4
	Accounts .	1893-94 .	...	...	...	...	1,4	...	...	...	...	1,4
To Presidency Cor- porations.	Accounts .	1892-93 .	...	...	...	...	153,3	...	...	24,4	185,8	363,5
	Budget .	1892-93 .	...	...	...	...	161,1	...	...	27,6	185,5	374,2
	Revised .	1893-94 .	...	...	...	...	160,9	...	...	27,6	175,9	364,4
	Accounts .	1893-94 .	...	...	...	...	160,9	...	...	27,6	175,7	364,2
To Municipal and other Public Corpo- rations.	Accounts .	1892-93 .	2,0	2,0	6	1,2	...	...	...	...	...	...
	Budget .	1892-93 .	2,6	2,3	7	1,5	...	2,9	12,5	13,4	1,1	49,8
	Revised .	1893-94 .	3,1	2,4	7	1,3	...	6,7	20,5	14,2	2,0	63,7
	Accounts .	1893-94 .	2,9	2,4	6	1,3	...	2,2	24,1	14,4	1,8	64,7
To Landholders and other Notabilities.	Accounts .	1892-93 .	4	2	...	1	...	...	...	...	...	...
	Budget .	1892-93 .	5	1	...	4	...	1,8	3	1,3	3	5,2
	Revised .	1893-94 .	1,1	...	...	2	...	4,8	2	9	6	8,0
	Accounts .	1893-94 .	1,0	1	...	2	...	4,0	2	8	5	7,3
On Advances to Cul- tivators and Ad- vances under Special Laws.	Accounts .	1892-93 .	1,8	1,6	3,1	2	...	...	...	...	...	...
	Budget .	1892-93 .	5	1,7	2,3	2	...	3,1	6,6	11,9	6,9	40,8
	Revised .	1893-94 .	3,1	2,0	2,3	2	...	3,5	6,7	12,0	13,1	48,0
	Accounts .	1893-94 .	2,4	2,0	2,1	1	...	4,0	6,2	13,2	13,5	53,0
On Currency Invest- ment.	Accounts .	1892-93 .	326,4	...	...	...	...	...	...	...	...	...
	Budget .	1892-93 .	326,4	...	...	...	...	...	...	...	...	...
	Revised .	1893-94 .	326,4	...	...	...	...	...	...	...	...	...
	Accounts .	1893-94 .	326,4	...	...	...	...	...	...	...	...	...
On Securities of Provincial Funds.	Accounts .	1892-93 .	...	5	...	1	1,4	2,4	8	10,0	6,2	21,4
	Budget .	1892-93 .	...	4	...	1	1,6	2,5	9	8,5	5,9	19,9
	Revised .	1893-94 .	...	4	...	1	1,4	2,4	1	9,6	6,1	20,1
	Accounts .	1893-94 .	...	4	...	1	1,4	2,5	1	9,3	6,0	19,8
On Overdrawn Capital of Rail- way Companies in India.	Accounts .	1892-93 .	3,9	...	...	...	...	...	...	...	...	...
	Budget .	1892-93 .	4,8	...	...	...	...	...	...	...	...	...
	Revised .	1893-94 .	4,8	...	...	...	...	...	...	...	...	...
	Accounts .	1893-94 .	4,9	...	...	...	...	...	...	...	...	...
Other Items .	Accounts .	1892-93 .	1,3	...	...	4	1	10,0	1	...	...	...
	Budget .	1892-93 .	6	...	...	1	1	9,5	1	6,2	5	18,6
	Revised .	1893-94 .	7	...	...	1	1	10,0	1	3,6	6	14,6
	Accounts .	1893-94 .	7	...	...	1	1	8,8	...	5,3	5	16,7
TOTAL	Accounts .	1892-93 .	335,8	4,3	5,6	2	173,1	21,9	27,4	48,9	213,2	830,4
	Budget .	1892-93 .	335,4	4,5	5,2	2	188,7	30,0	28,6	55,4	213,1	861,1
	Revised .	1893-94 .	339,2	4,8	4,7	2	183,9	33,0	28,5	58,3	200,2	858,8
	Accounts .	1893-94 .	338,3	4,9	4,3	2	183,4	33,3	29,6	59,6	205,3	858,9
			Ster- ling.	Ex- change.	TOTAL.							
England—Invest- ment of Cash Bal- ances, etc.	Accounts .	1892-93 .	24,5	14,8	39,3	Total, including England						
	Budget .	1892-93 .	20,0	12,5	32,5							
	Revised .	1893-94 .	9,6	6,2	15,8							
	Accounts .	1893-94 .	10,1	6,5	16,6							
												869,7
												893,6
												874,6
												875,5

Section B.—INTEREST—continued.

XII.—Interest—continued.

106. As explained in previous reports, the receipts under this head in India arise chiefly from the Paper Currency Investment and from loans granted by Government to Municipalities and other public bodies, Native States, and cultivators. No alteration has been made in the amount of the first since 1891-92, and the interest thereon consequently exhibits no variations.

107. The following statement shows the balances of the different kinds of loans during the last five years:—

	31st March 1890.	31st March 1891.	31st March 1892.	31st March 1893.	31st March 1894.
IMPERIAL ADVANCES AND LOAN ACCOUNT.					
Native States	15,2	17,5	17,9	40,1	51,4
Presidency Corporations, including Port Trusts	7,829,3	8,277,1	8,674,1	8,917,8	7,855,4
Mofussil Municipalities	15,3	21,2	35,6	45,3	43,6
Landholders and others	6,7	6,0	7,8	81,9	87,1
District and Local Fund Committees	25,7	24,7	24,7	31,5	67,6
Advances to Cultivators	10,3	21,6	96,8	96,5	86,5
TOTAL	7,902,5	8,368,1	8,856,9	9,213,1	8,191,6
PROVINCIAL ADVANCES AND LOAN ACCOUNT.					
Mofussil Municipalities	472,9	660,7	899,4	1,106,1	1,350,0
Port Funds	182,4	230,4	238,4	240,7	233,1
District and Local Fund Committees	40,7	48,2	56,6	69,6	67,1
Landholders and others	104,8	81,5	100,3	85,0	85,2
Advances under Special Laws	243,2	228,7	209,6	204,3	221,4
Advances to Cultivators	370,5	431,4	642,1	934,0	878,7
TOTAL	1,414,5	1,680,9	2,146,4	2,639,7	2,835,5
GRAND TOTAL	9,317,0	10,049,0	11,003,3	11,852,8	11,027,1
Interest received	375,7	405,2	436,2	460,1	492,8
Percentage reckoned on balance at end of year	4'032	4'032	3'964	3'882	4'469

108. The interest paid in 1893-94 by the Local Governments to the Government of India on account of the loans held on the Provincial Account amounted to 109,5, while the actual sum realised by them and credited to Provincial Revenues amounted in the aggregate to 114,9. The fluctuations under the different heads are explained in detail below.

109. Under *Loans to Native States* the receipts in Bengal are on account of the loan granted to the Cooch Behar State for the construction of the Cooch Behar Railway; and there were no receipts in Bombay as the Cambay State loan was repaid in 1892-93. Under *Loans to Presidency Corporations* the increase over the previous year in Bengal is on account of new loans granted to the Calcutta Port Fund for the Kidderpore Docks, while that in Madras is on account of the yearly advances made to the Harbour Trust for the construction of the harbour; the decrease in Bombay is due to the new consolidated loan of the Bombay Municipality having been fully repaid on 1st July 1893.

110. Under *Loans to Municipalities and Public Corporations* the increase in India is due to the realisation of arrears of interest on the new loan of 21,8 to the Ajmere Municipality for water-works. In the Central Provinces a new loan of 10,0 was granted to the Raipur Municipality, and this was taken up on the 27th January 1893 instead of on the 31st March 1893 as in the Budget. In Bengal 6,7 was provided for in the Budget, calculated on further advances being made during the year to the extent of 128,6, but only 48,6 was actually sanctioned by the Government of India. The Durbhanga District Board and the Patna Municipality did not pay the interest, which became due by them during the year, and the Chittagong Port Trust paid the interest for one quarter only, in consequence of the date of annual payment having been changed from March to July. The excess in the North-Western Provinces is due to the original allotment for loans to Municipalities having been increased by 60,0 during the course of the year, to the advances having been made earlier than expected, and to the realisation, with effect from August 1893, of interest on a loan of 23,0 to the Naini Tal Municipality, on which interest was not charged before. The recovery of some arrears due from the Simla Municipality swelled the receipts in the Punjab. The Budget Estimate in Madras proved too low owing to recovery of interest on loans sanctioned during the year, while the increase over the previous year is due also to the large amount of loan granted in 1892-93.

Section B.—INTEREST—continued.

XII.—Interest—continued.

In Bombay there was an increase of 2,0 in the recoveries from the Ahmedabad Municipality, in consequence of one annual payment on 1st April having been changed into two half-yearly payments on 30th September and 31st March each year; this was partly counterbalanced by a loan to the Satara Municipality not having been taken up, and by the loan to the Dhulia Municipality having been taken up later than anticipated.

111. Under *Interest on Loans to Landholders and other Notabilities*, the increase in India is due to recovery of arrears in Ajmere; in Lower Burma the whole of the balance of the loan of 10,0 sanctioned for the construction of the Rangoon Cathedral, was not taken up, and the Budget Estimate of interest receipts was not accordingly realised; in Bengal the increase over the previous year is on account of a loan of 7½ lakhs to Prince Ferok Shah which was allowed for in the Budget Estimate, but in the Revised a recovery of 1,0 from the Deo State in Gya was not anticipated. In Punjab and Bombay no new loans were granted either in 1892-93 or in 1893-94, but re-payments were made which led to a diminution in the receipts from interest. In Madras the low figure in the preceding year was due to remission of interest due from the Nawab of Banganapalli for that year.

112. The receipts from *Interest on Advances to Cultivators* fluctuate mainly with the balance of the advances outstanding at the beginning of the year. This balance was exceptionally large in Madras, owing to the heavy advances granted in 1892-93 under the Land Improvement and Agriculturists' Loans Acts, and there was also a greater promptitude in the realisation of interest; in India recoveries of interest on the heavy advances made in Ajmere during the scarcity of 1891-92 were not fully made until 1893-94; and in the Punjab the effect of new loans granted during 1892-93 was not fully allowed for in the Budget Estimate. In Upper Burma, interest on the heavy advances made during the scarcity of 1892-93 swelled the receipts in that year.

113. Under *Securities of Provincial Funds*, the Budget in Madras calculated on the sale of a large amount of Government Securities in connection with the Railway Guarantee Fund, Tanjore, but the sale was not made. *Interest on Overdrawn Capital* represents the interest on the drawings of the Railway Companies in excess of the balances at their credit; the amounts realised in 1893-94 were on account of the Lucknow-Bareilly Railway. Under *Other Items* the receipts in India in 1892-93 included the interest on some special advances to the Bank of Bengal.

114. In England there was a large decrease, as, in consequence of the failure for a time to sell Council Bills, there were no sums to invest during the greater part of the year.

Section B.—INTEREST.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
4,374.3	EXPENDITURE	4,065.9	4,432.2	4,446.4

115. The total expenditure in this section exceeded the Budget Estimate and the actuals of the previous year by 380.5 and 72.1 respectively. There were excesses of 111.1 and 71.8 in the sterling expenditure in England and of 126.6 and 164.0 in the charges for exchange due partly to the increase in the sterling expenditure and partly to a fall in the rate of exchange. The Indian expenditure also exceeded the Budget Estimate by 142.8, but fell short of the actuals of the previous year by 163.7. The excess over the Budget in England is due to the discount on the 3 per cent. stock issued during the year, and to the interest paid on the India bills and debentures issued in consequence of the failure to sell Council Bills for a part of the year. The excess over the previous year is slightly smaller, as the actuals of that year included £44,000 on account of discount on stock against £18,600 in 1893-94. The charges in India exceeded the Budget Estimate, mainly in consequence of the discount and interest on the $3\frac{1}{2}$ per cent. loan raised during the year. The excess over the previous year due to these causes, was more than counterbalanced by the transfer of a much larger portion of the charges to the Railway Revenue account in consequence of additional capital expenditure on Railways and Irrigation Works.

13.—Interest on Ordinary Debt.

116. Before proceeding to examine the interest charges in detail, it is usual to ascertain first the amount of Loans raised or discharged during the year, and the following figures supply the necessary particulars for 1892-93 and 1893-94 :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
INDIA—				
250.0	Debt incurred	3,220.0	3,719.1	3,719.1
4.8	Debt discharged	5.0	1,101.0	1,110.6
+ 245.2	NET IN INDIA	+ 3,215.0	+ 2,618.1	+ 2,608.5
ENGLAND—				
Debt incurred—				
1,300.0	At 3 per cent.	1,300.0	1,300.0	1,300.0
...	At $3\frac{1}{2}$ per cent. Debentures . . . . .	...	1,386.0	1,386.0
1,300.0	TOTAL INCURRED	1,300.0	2,686.0	2,686.0
Debt discharged—				
4	At 5 per cent. . . . .	...	1	1
9	At 4 per cent. . . . .	...	2.0	1.9
...	At $3\frac{1}{2}$ per cent. . . . .	...	...	...
1,770.3	Oudh and Rohilkhand Railway Debentures	729.0	729.0	729.0
150.0	South Indian Railway Debentures	520.2	520.2	520.2
1,921.6	TOTAL DISCHARGED	1,249.2	1,251.3	1,251.2
- 621.6	NET IN ENGLAND	+ 50.8	+ 1,434.7	+ 1,434.8*
- 376.4	NET IN INDIA AND ENGLAND	+ 3,265.8	+ 4,052.8	+ 4,043.3
ENGLAND—				
	Temporary Loans Incurred . . . . .	...	10,750.0	12,750.0
	Temporary Loans Discharged . . . . .	...	4,750.0	4,750.0
		...	6,000.0	6,000.0

* The above amounts are exclusive of 100.8 cancelled, comprising 90.5 charged to Railways on account of Sinking Funds of the East Indian, Eastern Bengal, and Sind, Punjab and Delhi Railways, and 10.3 to Discount Sinking Fund.

117. The Budget in India provided for a public loan of 3,000.0 and for 220.0 to be taken from the Nawab of Rampur. The public loan was, however, subsequently raised to 3,500.0, of which 9 was not issued owing to a tenderer having failed to take up the amount. During the year the $4\frac{1}{2}$ per cent. Loans of 1878 and 1879 were ordered for discharge under Finance Department Notification No. 2985, dated 14th July 1893, and the provision made on this account in the Revised Estimate proved a little too low. In England, provision was made in the Budget only for the issue of 3 per cent. Stock for 1,300.0 for advances to Railway Companies and for the discharge of debentures of the Oudh and Rohilkhand and South Indian Railways, but, owing to failure for a time to sell Council Bills, temporary loans to the extent of a net sum of £6,000,000 and India $3\frac{1}{2}$ per cent. debentures for £1,386,000 were issued during the year.

Section B.—INTEREST—continued.

13.—Interest on Ordinary Debt—continued.

118. The usual Statement analysing the charge for Interest on Ordinary Debt is given below:—

Interest on Ordinary Debt is given below									
1892-93. Accounts.	Rate.	DEBT IN INDIA ON 31ST MARCH 1893.			Interest due.	Budget.	1893-94. Revised.	Accounts.	
490,0	4½	.	.	.	2,377,1	107,1	106,1		
3,760,1	4	.	.	.	100,384,4	4,015,4	4,016,0	109,9	99,9
1,4	3½	.	.	.	52,2	1,8	1,8	4,004,2	3,983,2
4,5	Provincial	.	.	.	86,0			38,7	41,4
1	Stock Notes	.	.	.	1,1	3,4	3,5	3,4	4,0
						1	...	...	...
4,256,1		TOTAL			102,900,8	4,127,8	4,127,4	4,156,2	4,128,5
9	Interest on Loans in course of discharge						1,6	8	12,9
10,8	Discount on Loans and Miscellaneous						...	133,0	132,4
4,267,8		TOTAL INTEREST PAID IN INDIA				4,129,0	4,290,0		4,273,8
3,655,7	England	.	.	.			3,609,2	3,712,7	3,719,7
2,199,4	Exchange	.	.	.			2,263,4	2,390,3	2,417,3
5,855,1		TOTAL INTEREST PAID IN ENGLAND				5,872,6	6,103,0		6,137,0
10,122,9		GRAND TOTAL				10,001,6	10,393,0		10,410,8
Divided into—									
1892-93. Accounts.	Interest on Ordinary Debt—					Budget.	1893-94. Revised.	Accounts.	
—40,1	India	.	.	.	.	—380,0	—223,0		—238,3
2,433,5	England	.	.	.	.	2,394,2	2,498,3		2,505,3
1,464,1	Exchange	.	.	.	.	1,501,5	1,608,5		1,628,1
3,857,5						3,515,7	3,883,8		3,895,1
Interest on Debt for Railways and Irrigation Works—									
4,307,9	India	.	.	.	.	4,509,0	4,513,0		4,512,1
1,222,2	England	.	.	.	.	1,215,0	1,214,4		1,214,4
735,3	Exchange	.	.	.	.	761,9	781,8		789,2
6,265,4						6,485,9	6,509,2		6,515,7
10,122,9						10,001,6	10,393,0		10,410,8

119. A considerable portion of the 4½ per cent. Loans of 1878 and 1879 were converted into 4 per cent. in 1892-93, and the payments of interest on the 4½ per cent. Loans were consequently smaller, while those on the 4 per cent. Loans were considerably larger in 1893-94 compared with the previous year. The amounts shown under the 4½ per cent. were further reduced in consequence of the interest on the 4½ per cent. Loans of 1878 and 1879 having been compiled under *Loans in course of discharge* with effect from the date of their discharge. Taking the two heads together, there is a slight excess over the Budget, due to the stoppage of interest having brought out arrear claims. Under 4 per cent. the Budget Estimate provided for the full amount due in the year, but 32,2 does not appear to have been claimed. The saving due to this was, however, more than counterbalanced by the payments on account of interest on the new 3½ per cent. Loan raised during the year. The figure under *Discount on Loans and Miscellaneous* is on account of discount on the new 3½ per cent. Loan.

120. The following are the details of the interest paid in *England*:—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
2,433,5	Interest not charged to Railways	2,394,2	2,498,3	2,505,3
1,464,1	Exchange	1,501,5	1,608,5	1,628,1
1,017,1	Interest charged to State Railways	998,1	997,5	997,5
611,9	Exchange	625,9	642,2	648,2
205,1	Interest charged against Companies on advances	216,9	216,9	216,9
123,4	Exchange	136,0	139,6	141,0
5,855,1	TOTAL AS ABOVE	5,872,6	6,103,0	6,137,0

121. Under *Interest not charged to Railways*, the excess over the Budget Estimate consists of 77,6 on account of interest on India Bills, 17,3 on India Debentures and 5,6 on temporary loans from the Bank of England, of 18,6 on account of discount on the issue of India 3 per cent. Stock, which it was not considered expedient to provide in the Budget and of 9 for commission on the sale of India Debentures not anticipated in the Budget Estimate. These excesses were partly counterbalanced by a decrease of 9,3

Section B.—INTEREST—continued.

13. —Interest on Ordinary Debt— continued.

in the interest on 3 per cent. India Stock, mainly owing to the loan of 1,300,0 not having been raised as early as had been anticipated. The Revised Estimate under-estimated the interest on temporary loans.

14.—Interest on other Obligations.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.	
					Upper.	Lower.								
On Special Loans	{	Accounts 1892-93 .	5.8	...	...	...	...	...	71.6	1	...	4.5	82.0
		Budget	5.4	...	...	...	...	...	70.8	1	...	4.5	80.8
		Revised	5.4	...	...	...	...	...	70.8	2	...	4.5	80.9
		Accounts 1893-94 .	6.3	...	...	...	...	...	71.0	1	...	4.5	81.9
Treasury Notes and Service Funds	{	Accounts 1892-93 .	71.6	...	...	...	...	...	...	...	5	7.9	80.0
		Budget	72.9	...	...	...	...	...	...	...	5	8.2	81.6
		Revised	73.1	...	...	...	...	...	...	...	5	8.2	81.8
		Accounts 1893-94 .	74.0	...	...	...	...	...	...	...	5	8.2	82.7
Savings Bank De- posits	{	Accounts 1892-93 .	289.7	1	1	8	...	11.9	2.0	7.6	2.0	31.3	345.5	
		Budget	319.2	3	2	7	...	12.4	2.2	8.4	1.9	32.9	378.2	
		Revised	313.9	1	2	9	...	12.8	2.3	8.3	1.9	32.2	372.6	
		Accounts 1893-94 .	315.3	2	2	9	...	13.0	2.2	8.2	1.8	32.3	374.1	
Miscellaneous	{	Accounts 1892-93 .	5.5	...	1	...	...	1.1	2	...	8	1.3	9.0
		Budget	5.6	...	1	...	...	1.2	...	...	8	1.6	9.3
		Revised	5.7	...	1	...	...	1.5	...	...	3.4	2.1	12.8
		Accounts 1893-94 .	5.8	...	1	...	...	1.5	...	...	3.1	1.8	12.3
TOTAL	{	Accounts 1892-93 .	372.6	1	1.0		...	13.0	73.8	7.7	3.3	45.0	516.5	
		Budget	403.1	3	1.0		...	13.6	73.0	8.5	3.2	47.2	549.9	
		Revised	398.1	1	1.2		...	14.3	73.1	8.5	5.8	47.0	548.1	
		Accounts 1893-94 .	401.4	2	1.2		...	14.5	73.2	8.3	5.4	46.8	551.0	
			Ster- ling.	Ex- change.	TOTAL.									
England	{	Accounts . 1892-93 .	2	1	3	}	Total, including England							516.8
		Budget	2	1	3									550.2
		Revised	2	1	3									548.4
		Accounts 1893-94 .	2	1	3									551.3

Section C.—POST OFFICE, TELEGRAPH, AND MINT.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
2,736,9	RECEIPTS	2,720,8	2,738,2	2,747,7
2,505,6	EXPENDITURE	2,609,3	2,557,8	2,550,7
<u>+231,3</u>	NET	<u>+111,5</u>	<u>+180,4</u>	<u>+197,0</u>
—29,6	POST OFFICE (NET)	—49,5	—10,5	+3,8
+62,6	TELEGRAPH (NET)	+34,7	+45,9	+57,0
<u>+198,3</u>	MINT (NET)	<u>+126,3</u>	<u>+145,0</u>	<u>+136,2</u>

124. The net result of the transactions of the Postal Department has been as follows during the last few years :—

	Net Expenditure.	Net Revenue.
1889-90	75,4	...
1890-91 . . . . .	...	5,8
1891-92	47,0	...
1892-93	29,6	...
1893-94 . . . . .	...	3,8

125. The operations of the Department yielded a net revenue for the first time in 1890-91. In the following year there was again a large net expenditure owing to the Department being charged for the first time from that year with the cost of stationery supplied to it and of printing work done for it at Government presses which were formerly charged as ordinary Stationery and Printing charges and also to a heavy reduction in the rates for letter postage to the United Kingdom and Aden from 1st January 1891. Since this date there has been a steady improvement in the net receipts, and the operations of the Department have again yielded a small net revenue in 1893-94. The Budget Estimate of the year anticipated a heavy net expenditure as it did not provide sufficiently for the normal growth of the revenue of the Department and over-estimated the charges on account of Stationery and Printing and the conveyance of mails.

126. The improvement in the net earnings of the Telegraph Department over the Budget Estimate is due to sufficient allowance not having been made in the latter for the normal development of message traffic. The slightly unfavourable result, as compared with 1892-93, is due partly to the grant of Exchange Compensation Allowance, partly to the fall in exchange, and partly to a higher capital expenditure incurred in the construction of a larger number of new lines.

127. As explained in last year's report the Mint receipts were unusually large in 1892-93 owing to the exceptionally heavy silver coinage of that year caused by the large importations of the metal in expectation of the closing of the Mints to the free coinage of silver. In 1893-94 the closure of the Mints early in the year would have noticeably affected the net Mint receipts but for the fact that a large quantity of silver which had been shipped by the Exchange Banks prior to the closure, was purchased from them and coined at the Mints, the operation yielding a net profit of 71,1 in addition to the ordinary seigniorage duty which would have been charged on the bullion taken over.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—RECEIPTS.

XIII.—Post Office.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
150,8	Parcel and other Postage collected in cash	152,0	150,0	147,4
SALE OF POSTAGE STAMPS—				
866,1	Ordinary	913,0	923,3	
225,0	Service	235,0	232,3	
1,091,7		1,148,0	1,155,6	
16,2	Deduct—Payments to English, Colonial, and other Foreign Post Offices	21,0	23,0	18,0
1,075,5		1,103,0	1,125,0	1,137,6
15,9	MAIL CART AND PARCEL VAN PASSENGER SERVICE	17,2	16,6	16,9
221,4	MONEY ORDER RECEIPTS	240,0	233,0	235,2
9,6	BULLOCK TRAIN COLLECTIONS	9,0	9,5	7,4
8,1	OTHER RECEIPTS	10,2	7,7	9,4
1,481,3	TOTAL	1,531,4	1,541,8	1,553,7
DISTRICT POST COLLECTIONS—				
8	Central Provinces	8	1,2	9
1,7	Bengal	1,5	1,4	1,1
5,0	Punjab	5,1	5,3	5,6
1	Madras . . . . .	...	...	...
7,6	TOTAL	7,4	7,9	7,6
1,488,9	GRAND TOTAL	1,538,8	1,549,7	1,561,3

128. The total revenue exceeded the Budget Estimate by 22,5 and the actuals of the preceding year by 72,4. The bulk of these improvements occurred as usual in the *Sale of Ordinary Postage Stamps*, due to the normal expansion of the operations of the Department.

129. The revenue from *Parcel and other postage collected in cash* has been falling off steadily during the past four years owing to a decrease in the number of unpaid letters. The total receipts under this head have been as follows :—

1890-91	155,2
1891-92	154,1
1892-93	150,8
1893-94	147,4

130. The receipts from the *Sale of Ordinary Stamps* have been steadily increasing, but the rise in the year under review was unprecedentedly large, having been nearly double of what was anticipated in the Budget Estimate. The *Sale of Service Stamps* also had its normal growth, but the estimates were a little too sanguine. Under *Payments to English, Colonial, and Foreign Post Offices* no payment was made during the year to the London Post Office for open and closed mail transit for which the Budget provided 4,7 and for which 3,8 was paid in the previous year. The payments to the London and Foreign Governments for letter and parcel postage however exceeded the Budget Estimate and the actuals of the previous year by 1,7 and 5,6 on account of arrear adjustments. The excesses would have been much larger if the amounts due to certain Colonial and Foreign Governments had not been left in arrears owing to the non-settlement of the accounts during the year. The provision of these in the Revised accounts for its excess over the actuals. Under *Mail Cart and Parcel Van Passenger Service* there was an increased traffic on the Simla-Kalka line compared with the previous year, but this was fully provided for in the Budget Estimate. The *Money Order Receipts* show a steady increase from year to year, but the improvement during the year under review was smaller than usual, as also the anticipations in the Budget Estimate by 5,0, owing to the gain by exchange from Foreign Money Order transactions having been very small. This was due to the sudden rise in exchange in July 1893, followed by the closing of the Mints to the free coinage of silver, having converted into a loss an anticipated gain in the adjustment of the sterling money order balances of 1892-93 with the Foreign countries and colonies with which India has direct exchanges. The falling off in the *Bullock Train Collections*

Section C.—POST OFFICE, TELEGRAPH, AND MINT—RECEIPTS—*continued.*XIII.—Post Office—*continued.*

occurred during the latter part of the year, and is probably accounted for by the competition of Messrs. Burn & Co., the out agents of the East Indian Railway Company on the Simla-Kalka line. The difference between the actuals and the Budget Estimate under *Other Receipts* is due to the provision in the latter of a large amount for recoveries of service payments of previous years which have, in the accounts, been adjusted by deduction from the charges instead of being credited as revenue. The deficiency of the actuals would have been larger, but for an unanticipated credit of 1.2 on account of commission on Native Military Pension payments which accounts for the increase over the actuals of the previous year.

XIV.—Telegraph.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
INDIAN TELEGRAPH—				
<i>Message Revenue—</i>				
366.1	Sale of Stamps, deducting Refunds, etc.	392.0	377.7	373.1
30.5	Receipts from other Administrations	23.0	39.0	43.8
182.3	Other Receipts by Cash, Postage Stamps and Book Transfer	175.0	187.5	189.1
578.9		590.0	604.2	606.0
<i>Other Revenue—</i>				
155.1	Rent of Wires and Instruments leased to Railways and Canals	158.0	158.0	159.6
15.1	Rent of Local and Private Lines	15.0	14.8	14.5
1.3	Royalty from Telephone Companies	1.3	1.3	1.2
4.1	Recoveries from Guarantors	5.5	4.0	4.1
2.8	Miscellaneous Revenue	2.7	2.7	2.9
178.4		182.5	180.8	182.3
757.3	TOTAL INDIAN TELEGRAPH	772.5	785.0	788.3
165.2	INDO-EUROPEAN TELEGRAPH	170.0	172.0	167.4
922.5	TOTAL INDIA	942.5	957.0	955.7
9.5	ENGLAND	5.5	2.1	2.1
5.7	EXCHANGE	3.5	1.3	1.3
937.7	GRAND TOTAL	951.5	960.4	959.1

Indian Telegraph.

131. The receipts during 1893-94 were better than those of the previous year by 31.0. The increase was due chiefly to a development of private traffic and partly to the extension of railway telegraph lines. It would have been larger had it not been for a falling off of 10.9 in State traffic, owing to the closing of temporary lines erected for military expeditions. The increase of 15.8 over the Budget Estimate is attributed to the development of private traffic being greater than was anticipated. Compared with the Revised Estimate the actual receipts show an increase of 3.3, which was mainly due to an improvement in message revenue and rent of wires and instruments leased to railways.

Indo-European Telegraph.

132. The total receipts during 1893-94 were 9.6 less than those of 1892-93. The falling off was the net result of a decrease of 11.8 under England and Exchange, and of an increase of 2.2 in the receipts in India due to larger collections of message revenue. The decrease in England was due chiefly to the receipts in 1892-93 having been swelled by the recovery from the Imperial Ottoman Telegraph Administration of the traffic balances for the previous two years, and partly owing to the Turkish Government not having paid during the year under review the traffic balance in their hands.

133. Compared with the Budget Estimate the actuals show a decrease of 8.2, which was chiefly due to a falling off in the receipts in England, and partly to the *Message Revenue* in India having been over-estimated. The Revised Estimate also was placed too high.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—RECEIPTS—*continued.*

XV.—Mint.

1892-93. Accounts.							Budget.	1893-94. Revised.	Accounts.
256.1	Seignorage on Silver	.	.	.	.	.	146.0	56.7	94.9
1	Ditto on Gold	.	.	.	.	.	2	1	...
37.9	Gain on Copper Coinage	.	.	.	.	.	70.0	52.0	50.8
	Other Receipts—								
6.7	Calcutta	.	.	.	.	.	6.1	9.6	8.5
9.4	Bombay	.	.	.	.	.	8.2	109.7	73.1
310.2									
1	England	.	.	.	.	.	230.5	228.1	227.3
...	Exchange	.	.	.	.	.	...	...	...
319.3									
	TOTAL INDIA	.	.	.	.	.	230.5	228.1	227.3
	GRAND TOTAL	.	.	.	.	.	230.5	228.1	227.3

134. The closing of Mints to free coinage of Silver in June 1893, accounts for the large decrease under *Seignorage on Silver*. The following table shows the importations of silver and the silver coinage at the Mint in recent years:—

	Net Importation.	Silver Coinage.	Seignorage.
1886-87	7,155.7	4,616.5	93.1
1887-88	9,228.8	10,788.4	149.8
1888-89	9,246.7	7,282.3	138.9
1889-90	10,937.9	8,541.2	168.8
1890-91	14,175.1	13,193.5	264.9
1891-92	9,022.2	5,554.0	116.1
1892-93	12,863.6	12,611.5	256.1
1893-94	13,719.8	4,902.5	94.9

135. The Revised Estimate provided for the whole of the gain arising from the Coinage of 191,87,249 tolas of silver taken over from the Exchange Banks after the closure of the Mints, under the head *Other Receipts*, but in the actuals, an amount equal to the Seignorage duty has been credited under the head *Seignorage on Silver* and the actual net gain under the head *Other Receipts*. This accounts for the variations of the actuals under these heads from the Revised Estimates, and also for the large excess of the actuals over the Budget Estimate under *Other Receipts*.

136. The *Gain on Copper Coinage* varies with the absorption of copper coin which was less than was anticipated in the Budget Estimate, but was greater than that of 1892-93.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE.

15.—Post Office.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
59.0	CHIEF OFFICE, CALCUTTA			
797.4	PRESIDENCY AND DISTRICT OFFICES	63.9 820.5	64.0 817.0	63.9 816.7
	CONVEYANCE OF MAILS—			
103.7	Road Establishment and Con- tingencies	109.0	106.2	105.9
105.4	Railway Charges	109.1	100.2	97.8
53.4	Bullock Train and Mail Cart Establishment and Charges	53.0	52.6	50.6
5.3	Other Charges	4.6	5.1	4.7
267.8		275.7	264.1	259.0
13.6	DISCOUNT ON SALE OF POSTAGE STAMPS	14.0	14.3	14.2
66.6	SUBSIDIES	65.6	65.3	62.8
38.2	STATIONERY AND PRINTING	61.6	41.6	44.3
5.2	MISCELLANEOUS	2.7	3.4	3.2
1,247.8	TOTAL	1,304.0	1,269.7	1,264.1
	DISTRICT POST CHARGES—			
3.3	India	3.5	3.5	3.3
6.2	Central Provinces	6.9	6.4	6.8
12.9	Burma	13.1	13.7	13.6
3.9	Assam	4.2	4.1	4.2
37.3	Bengal	36.9	36.9	37.1
18.4	N.-W. Provinces and Oudh	18.5	18.3	18.3
17.0	Punjab	21.7	20.6	20.0
7.9	Madras	8.0	8.2	8.2
10.6	Bombay	10.6	10.3	10.3
117.5		123.4	122.0	121.8
1,365.3	TOTAL	1,427.4	1,391.7	1,385.9
	ENGLAND—			
59.9	Payments to the English Post Office	59.9	61.5	61.5
35.8	Stores	39.0	41.0	42.5
95.7		98.9	102.5	104.0
57.5	EXCHANGE	62.0	66.0	67.6
1,518.5	GRAND TOTAL	1,588.3	1,560.2	1,557.5

137. The actuals show a saving of 30.8 on the Budget Estimate, due partly to some of the allotments for *Presidency and District Offices* not having been utilised in full, partly to non-payment of certain subsidies and office rents during the year, but chiefly to *Stationery and Printing* and *Railway Charges* having been over-estimated by 24.7. The excess over the actuals of the previous year is due chiefly to the normal development of the operations of the Department, and in a smaller degree to the grant of Exchange Compensation Allowance.

138. The *Presidency and District Offices* show a saving of 3.8 on the Budget Estimate due to the provision for the normal increase in the establishments not having been fully required. The saving would have been much larger, but for the charges on account of Exchange Compensation Allowance and additional local and house rent allowances in Burma and an increase in the charges for travelling allowance, and also those for office rent, owing to the rents of offices at Railway stations having been charged under this head instead of under *Railway Charges* as before. Under *Road Establishment* the Budget provided for a considerable extension of runners, lines in the Punjab and Madras, but the increase was largely counterbalanced by reductions effected in Madras on the opening of the East Coast Railway. The *Railway Charges* show a large decrease, due mainly to more economical management, but partly also to the charges for office rents having been shown in the accounts under *Presidency and District Offices* as explained under that head and to certain payments having been left in arrears. The saving under *Mail Cart and Bullock Train Establishment* occurred principally in the Simla-Kalka Passenger Service and Bullock Train line, owing to certain sums not having been drawn during the year. The decrease under *Subsidies* is accounted for by the non-payment during the year of certain sums due to the Tigris and Euphrates Steam Navigation Company, the Rivers Steam Navigation Company, and the India General

Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE—continued.

15.—Post Office—continued.

Steam Navigation Company. The saving under *Stationery and Printing* has already been noticed. The excess under *Miscellaneous* is due chiefly to a payment of 3 from the *pro forma* account to clear that head.

139. Under *District Post Charges* the only differences which call for any remarks are those in the Punjab, where the actuals exceeded those of the previous year owing to extension of the District Dāk service, but fell short of the Budget Estimate as the latter was pitched too high.

140. In England the *Payments to the English Post Office* exceeded the estimate owing to an increase in the annual rate of payment with effect from 1st January 1892. Under *Stores* the demands proved to be greater than expected.

16.—Telegraph.

Indian Telegraph.

Capital Account.

1892-93. Accounts.		Budget.	1893-94 Revised.	Accounts.
80.0	India	96.8	88.9	87.2
79.7	England	83.0	80.0	79.7

Revenue Account.

499.8	India	509.5	523.1	515.0
5.9	England	5.5	5.4	5.8
665.4		694.8	697.4	687.7
51.5	Exchange	55.5	55.0	55.5
716.9	TOTAL INDIAN TELEGRAPH	750.3	752.4	743.2

Indo-European Telegraph.

67.4	India	74.7	69.1	70.0
38.7	England	38.4	36.1	33.4

Red Sea and Indian Telegraph Company.

18.0	England	18.0	18.0	18.0
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Eastern Telegraph Company.

...	England	2.5	2.5
124.1		131.1	125.7	123.9
34.1	Exchange	35.4	36.4	35.0
158.2	TOTAL INDO-EUROPEAN AND RED SEA AND EASTERN TELEGRAPH COMPANIES.	166.5	162.1	158.9
647.2	Total India	681.0	681.1	672.2
142.3	" England	144.9	142.0	139.4
85.6	" Exchange	90.9	91.4	90.5
875.1	GRAND TOTAL	916.8	914.5	902.1

Indian Telegraph.

141. The expenditure in 1893-94 was 26.3 more than that of the previous year. The increase was due partly to the construction of a larger number of departmental lines, partly to larger establishments necessitated by the opening of new offices and by the growth of message traffic, and partly to the grant of Exchange Compensation Allowance.

142. The decrease of 7.1, as compared with the Budget Estimate, was due partly to the recovery of 3.4 from the Kashmir State on account of the cost of the telegraph lines chargeable to that State having been adjusted by reduction of the charges, and partly to the amount payable to the Eastern Telegraph Company on account of the Zanzibar-Mauritius cable having been recorded as a separate item in the accounts, although budgetted for as a charge of the Indian Telegraph Department.

Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE—*continued.*16.—Telegraph—*continued.*

143. The saving of 9,2 on the Revised Estimate, was due to adjustment of the recovery of 3,4 from the Kashmir State by reduction of expenditure and to an over-estimate of the outlay, chiefly on repairs of lines.

INDO-EUROPEAN TELEGRAPH.

144. The decrease in the expenditure, as compared with the Budget and Revised Estimates, was chiefly due to the out-payments of revenue in England not having been so large as was anticipated.

17.—Mint.

1892-93. Accounts.			Budget.	1893-94. Revised.	Accounts.
	ESTABLISHMENTS—				
31,2	Calcutta	.			
29,0	Bombay	.	30,4	32,4	32,6
	Loss of Weight in Coinage—		31,9	26,9	26,1
7,2	Calcutta	.			
15,3	Bombay	.	6,5	2,1	3,5
	OTHER CHARGES—		10,0	6,5	14,5
5,2	Calcutta	.			
7,7	Bombay	.	6,2	6,0	5,2
		.	8,0	2,0	1,7
43,6	TOTAL Calcutta	.			
52,0	" Bombay	.	43,1	40,5	41,3
		.	49,9	35,4	42,3
95,6	" India	.			
10,2	" England	.	93,0	75,9	83,6
6,2	" Exchange	.	6,9	4,4	4,5
		.	4,3	2,8	3,0
112,0					
	GRAND TOTAL		104,2	83,1	91,1

145. The actuals under *Establishments* in Calcutta have exceeded the Budget Estimate by 2,2. The excess consists of 9 on account of Exchange Compensation Allowance, 7 on account of acting allowance drawn by the Mint Master, Calcutta, as the senior Mint Master, in consequence of the departure on furlough of the Mint Master, Bombay, 4 on account of the absence on privilege leave of the Assay Master, and 2 on account of extra-operative establishment. In Bombay, on the other hand, there was a saving of 5,8 due to the absence on leave of the permanent Mint Master, to several appointments having been left vacant, and to the discontinuance of the coinage of silver for the public, partly counterbalanced by an increase of 1,0 on account of Exchange Compensation Allowance.

146. Under *Loss of weight in Coinage* the saving in Calcutta is attributed to the recoinage of a smaller quantity of uncurrent coin, while in Bombay the actual charges have been swollen by the loss arising from the issue to the Bikanir Durbar of Rs. 10,000 new Bikanir rupees at their metallic value.

147. Under *Other Charges* the Budget for the Calcutta Mint was an over-estimate, while the saving in the Bombay Mint was due to a smaller consumption of coal and other stores in consequence of the discontinuance of coinage for the public.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
1,607.9	RECEIPTS	1,635.5	1,636.1	1,631.3

148. The total receipts in this section fell short of the Budget Estimate by 4.2 but exceeded the actuals of the previous year by 23.4. There was a heavy falling off compared with the Budget Estimate in the Marine receipts, due to recoveries from Other Departments and Local Governments, which were provided for in the Estimate under receipts, having, in the accounts, been adjusted by deduction from expenditure, but the falling off due to this was nearly counterbalanced by increases under other heads, chiefly Police, which also accounts for the increase over the previous year.

XVIA.—Law and Justice—Courts of Law.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper	Lower.							
Sale-proceeds of Unclaimed and Escheated Prop- erty.	Accounts . 1892-93 .	6.1	1.7	1.5	1.2	7	2.8	2.1	1.6	1.3	5.4	24.4
	Budget	2.5	1.7	1.0	1.1	8	3.0	1.9	1.3	1.8	2.8	17.9
	Revised	2.3	1.6	1.7	1.2	8	3.0	2.3	1.3	1.5	3.1	18.9
	Accounts . 1893-94 .	1.9	1.6	1.5	1.2	7	2.9	2.1	1.4	1.5	2.9	17.7
Court-fees realised in cash.	Accounts . 1892-93 .	1	1.2	...	1	2	3.6	22.8	6	1.9	9	31.4
	Budget	1	1.1	...	...	2	3.0	23.1	7	2.5	1.2	31.9
	Revised	1	1.5	...	...	2	3.8	23.2	7	2.0	1.6	33.1
	Accounts . 1893-94 .	1	1.6	...	...	2	3.7	23.0	6	1.8	1.7	32.7
General Fees, Fines, and Forfeitures.	Accounts . 1892-93 .	4.7	10.6	13.0	33.0	8.7	76.5	27.9	38.4	50.4	32.1	304.3
	Budget	5.0	10.3	14.6	32.8	7.5	78.0	28.0	40.5	62.0	32.0	310.7
	Revised	5.0	10.3	10.8	26.1	8.5	79.2	31.7	37.4	65.0	33.3	307.3
	Accounts . 1893-94 .	5.2	10.6	10.0	25.2	8.5	79.2	32.1	37.7	63.0	32.0	304.7
Other Receipts	Accounts . 1892-93 .	...	5	8	7	2	3.9	1.1	1.7	3.7	4.7	17.3
	Budget . . . . .	...	5	6	5	2	3.6	1.5	1.9	3.2	4.7	16.7
	Revised . . . . .	...	4	8	7	3	4.0	1.6	1.6	3.5	5.0	17.9
	Accounts . 1893-94 .	...	5	7	6	3	3.8	1.6	1.6	3.4	4.8	17.3
TOTAL	Accounts . 1892-93 .	10.9	14.0	50.3	...	9.8	86.8	53.9	42.3	66.3	43.1	377.4
	Budget	7.6	13.6	50.6	...	8.7	87.6	54.5	44.4	69.5	40.7	377.2
	Revised	7.4	13.8	41.3	...	9.8	90.0	58.8	41.0	72.0	43.0	377.1
	Accounts . 1893-94 .	7.2	14.3	39.8	...	9.7	89.6	58.8	41.3	69.7	42.0	372.4

149. For the first time since 1887-88, the receipts under this head showed a falling off in the year under review as compared with the previous year. It also fell short of the Budget Estimate by 4.8. The falling off, compared with the previous year, occurred chiefly in the receipts from *Sale-proceeds of Unclaimed and Escheated Property*, which are necessarily fluctuating, and which included some special items in the previous year. The deficiency compared with the Budget occurred chiefly in Burma under *General Fees, Fines, and Forfeitures*.

150. The receipts under *Sale-proceeds of Unclaimed and Escheated Property* show a falling off, compared with the actuals of the previous year, as the latter included some special credits in India and Bombay.

151. Under *Court-fees realised in cash*, the actual revenue shows a slight improvement over both the actuals of the previous year and the Budget Estimate, contributed mainly by Bombay, where there were large recoveries in pauper suits, and by Central Provinces, where large Process-servers' (Dastak) fees were realised.

152. *General Fees, Fines, and Forfeitures* show a more or less satisfactory improvement in most of the provinces, except in Assam, where the receipts have been practically stationary, in the Punjab, where the Budget Estimate did not make sufficient allowance for the decline under this head which has been steady since 1890-91, and in Upper and Lower Burma, where there was an unexpected falling off in the receipts from magisterial fines.

153. The variations under *Other Receipts* do not call for any remarks.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.
XVIB.—Law and Justice—Jails.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bombay	TOTAL.
					Upper.	Lower.							
Sale-proceeds of Jail Manufactures.	Accounts .	1892-93	1,9	26,4	11,4	26,8	1,2	90,9	39,3	13,8	32,9	10,5	255,1
	Budget .		1,5	26,0	11,1	24,3	1,5	95,0	37,5	17,7	28,8	9,5	254,1
	Revised .		1,9	27,1	10,8	24,2	1,1	90,4	41,0	15,2	33,4	10,6	250,3
	Accounts .	1893-94	1,7	26,7	9,5	22,2	1,0	80,3	45,0	15,8	34,6	11,0	247,8
Other Receipts	Accounts .	1892-93	8	3	7	1,5	4,3	4	7	5,9	3,1	9,8	47,5
	Budget .		1,9	3	4	5	4,1	9	5	8,0	1,2	10,3	28,1
	Revised .		2,2	2	5	6	3,4	6	0	6,8	1,6	11,4	28,2
	Accounts .	1893-94	2,6	2	2	2,5	3,8	5	1,0	6,9	2,0	10,4	30,1
Convict Receipts at Port Blair and Nicobars.	Accounts .	1892-93	26,6	...	...	...	...	...	...	...	...	...	26,6
	Budget .		30,1	...	...	...	...	...	...	...	...	...	30,1
	Revised .		29,2	...	...	...	...	...	...	...	...	...	29,2
	Accounts .	1893-94	28,3	...	...	...	...	...	...	...	...	...	28,3
TOTAL	Accounts .	1892-93	29,3	26,7	40,4	5,5	91,3	40,0	19,7	36,0	20,3	309,2	
	Budget .		33,8	27,2	36,3	5,0	95,9	38,0	25,7	30,0	10,8	312,2	
	Revised .		33,3	27,3	36,1	4,5	91,0	42,5	22,0	35,0	22,0	313,7	
	Accounts .	1893-94	32,6	26,9	34,4	4,8	80,8	46,0	22,7	36,6	21,4	306,2	

154. The total receipts showed a falling off of 6,1 as compared with the Budget Estimate and of 3,0 as compared with the actuals of the previous year, but there were considerable differences in the several provinces.

155. Under *Sale-proceeds of Jail Manufactures* there was a considerable falling off in Bengal and Burma, but this was largely counterbalanced by improvements in the North-Western Provinces, Madras and Bombay. In Bengal the Budget anticipated an improvement over the receipts of the previous year in view of the orders of the Secretary of State, that the requirements of the public consuming Departments should, as far as possible, be obtained from the Jail Department, but the anticipation was not realised, and there was a falling off in the supplies to the Military and the Opium Departments. In Lower Burma, the Estimate was not realised on account of prisoners being more extensively employed on public works, the receipts from which are shown under *Other Receipts*. The Upper Burma Budget was pitched too high. In the North-Western Provinces and Madras, there was a steady development of manufacturing operations; in the former, there were also larger recoveries of transportation and Jail charges from Native States, and larger receipts from hire of convicts. In the Punjab the actuals were unusually low in the preceding year, owing to the prevalence of cholera; in the year under review the Budget Estimate was not realised, owing chiefly to the cessation of brick-making at the Montgomery Jail. The net receipts under this head, after deducting the corresponding charges under 19B, are given below.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Net Receipts from Jail Manufactures.	Accounts .	1892-93	7	4,3	6,8	13,7	5	20,3	13,9	—2	8,9	2,1	71,0
	Budget .		6	1,1	4,9	7,2	4	15,5	13,9	2,1	6,5	—1	52,1
	Revised .		8	2,1	5,2	8,1	3	27,4	15,6	—6	3,9	1,2	64,0
	Accounts .	1893-94	7	1,5	3,7	8,1	2	18,3	15,4	1,6	2,5	1,2	53,2

156. It will be noticed that although the gross *Sale-proceeds of Jail Manufactures* fell short of the Budget Estimate in Bengal, the net receipts were better than anticipated. The reverse is the case with Madras. On the whole, the actual net receipts approximated closely to the Budget Estimate, the Revised Estimate proving too high especially in Bengal.

157. Under *Other Receipts* there has been an improvement of 2,0 over the Budget Estimate and of 2,6 over the accounts of the previous year. The excess over the previous year was contributed mainly by India, Burma, and the Punjab. The increase in India was due to increased receipts from Native States on account of the cost of maintenance of their convicts in Government Jails, and that in Burma to the more extensive employment of convicts on public works, as mentioned under *Sale-proceeds of Jail Manufactures*. The actuals in the Punjab exceeded those of the preceding year by 1,0, but fell short of the Budget Estimate by 1,1 on account of the cessation of extra-mural work in the Montgomery Jail, on the completion of the Central Jail building at that station.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*XVIII.—Law and Justice—Jails—*continued.*

158. The falling off of 1,8, as compared with the Budget Estimate under *Convict Receipts at Port Blair*, occurred partly in Tea Garden receipts owing to an unfavourable season, and partly in the sale-proceeds of Jail Manufacture and stores.

XVII.—Police.

			India.	Central Prov. inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
					Upper.	Lower.							
Police supplied to Municipal, Cantonment, and Town Funds.	Accounts .	1892-93	...	6	12,2	...	...	6	6,1	55,3	...	5,7	80,5
	Budget .		...	6	12,0	...	...	6	6,4	55,1	...	5,8	80,5
	Revised .	1893-94	...	6	12,2	...	...	6	6,8	55,3	...	5,6	81,1
	Accounts .		...	5	12,2	...	...	1,1	6,9	55,4	...	5,6	81,7
Police supplied to Public Departments, Private Companies, and Persons.	Accounts .	1892-93	...	1,8	2	5	5	2,5	1,9	1,3	4,4	15,9	29,0
	Budget .		...	8	2	5	3	2,0	2,2	1,0	2,5	16,1	25,6
	Revised .	1893-94	...	1,4	2	3,5	2,8	3,1	8,6	1,1	4,0	16,0	40,7
	Accounts .		...	8	2	3,5	2,1	3,8	10,9	1,0	3,0	15,8	41,1
Presidency Police	Accounts .	1892-93	...	...	...	...	...	10,2	...	...	3,1	17,1	30,4
	Budget .		...	...	...	...	...	9,6	...	...	2,9	12,5	25,0
	Revised .	1893-94	...	...	...	...	...	8,7	...	...	3,0	12,8	24,5
	Accounts .		...	...	...	...	...	7,9	...	...	2,9	13,0	23,8
Fees, Fines and Forfeitures (chiefly Cattle Pound Fees)	Accounts .	1892-93	8	17,6	4,0	6,3	8,2	51,9	29,0	11,7	33,4	35,7	108,0
	Budget .		9	16,4	2,5	5,1	8,8	49,3	26,5	11,5	34,7	30,6	192,3
	Revised .	1893-94	1,0	16,7	3,6	6,2	8,6	52,5	28,7	11,8	37,6	37,2	203,9
	Accounts .		1,1	18,6	3,6	6,3	8,6	53,3	28,6	12,1	37,3	37,0	206,5
Other Receipts	Accounts .	1892-93	7	8	1,3	8	3,4	27,5	3,8	1,7	5,5	12,0	57,5
	Budget .		8	7	2,0	8	3,0	27,8	2,9	1,2	3,7	4,5	47,4
	Revised .	1893-94	6	7	5	3	2,9	28,2	5,0	6,3	5,9	7,1	57,5
	Accounts .		6	7	5	3	4,6	28,2	4,3	10,8	6,4	8,0	64,4
TOTAL	Accounts .	1892-93	1,5	20,8	25,3		12,1	92,7	40,8	70,0	46,4	86,4	396,0
	Budget .		1,7	18,5	23,1		12,1	89,3	38,0	68,8	43,8	75,5	370,8
	Revised .	1893-94	1,6	19,4	20,5		14,3	93,1	49,1	74,5	50,5	78,7	407,7
	Accounts .		1,7	20,6	26,6		15,3	94,3	50,7	79,3	49,6	79,4	417,5

159. The receipts under this head show an improvement of 46,7 over the Budget Estimate, and of 21,5 over the actuals of the previous year, due mainly to larger recoveries counterbalanced partly by larger expenditure on account of Punitive Police employed in Burma, Assam, Bengal, and North-Western Provinces, to a large credit in the Punjab on account of ordnance stores returned to arsenals, and to an improvement in Cattle Pound receipts in most of the provinces.

160. Under *Police supplied to Municipal, Cantonment, and Town Funds*, the variations are small and call for no special remark except that the improvement in Bengal was due to recoveries on account of Police supplied to the Dinapore cantonment.

161. Under *Police supplied to Public Departments, Private Companies and Persons*, the actuals exceeded both the Budget Estimate, and the actuals of the previous year in Lower Burma, Assam, Bengal, and the North-Western Provinces owing to larger recoveries on account of Punitive Police. In Madras the actuals of 1892-93 included 3,2 on account of recovery of seven-tenths of the cost of the police employed on the South Indian Railway, for which no provision was made in the Budget, but which was recovered during the year for six months' charges.

162. The head *Fees, Fines, and Forfeitures*, which consists chiefly of Cattle Pound receipts, showed an improvement in most of the provinces. In Bengal fines levied under the Village Chowkidari Act of 1892, and in Burma fines under the Gambling Act, and Slaughter-house licenses, which were not provided for in the Budget, also contributed to the increase. In Bombay the improvement would have been larger, but for a falling off in Steam Boiler Inspection fees, and the transfer of receipts under the Public Conveyance Act to Personal Ledger Accounts.

163. Under *Presidency Police* recoveries from the Frontier Police for supplies made, and a special credit on account of surplus receipts of the Hackney Carriage Fund, augmented the receipts of the previous year in Bengal. In 1893-94 there was a further falling off as compared with the Budget, due to a decline in the miscellaneous receipts. In Bombay the receipts in 1892-93 were swelled by the recovery from the Bombay Port Trust of the arrears of its contribution towards the Harbour Police since 1888-89.

164. *Other Receipts* also show an improvement chiefly in Assam, Punjab and Madras. Recoveries on account of clothing and rations supplied in the Lushai Hills account for the increase in Assam, and credits for value of muskets returned to the Ordnance Department in connection with the re-arming of

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVII.—Police—continued.

the Mofussil and Agency Police, account for the increase in Madras and the Punjab. Such credits in Bombay also caused an excess over the Budget Estimate, but the corresponding credits in the previous year were much larger. In Burma there was a falling off, due to cash recoveries of service payments in previous years having been adjusted by reduction of the charges, and also to smaller miscellaneous receipts.

XVIII.—Marine.

		India.	BURMA.		Assam.	Bengal.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.					
Pilotage Receipts	Accounts . 1892-93	...	...	...	...	84,1	...	3	84,4
	Budget .	...	...	...	...	84,0	...	5	84,5
	Revised .	...	...	...	...	83,0	...	4	83,4
	Accounts . 1893-94	...	...	...	...	85,1	...	4	85,5
Dockyard Services, etc.	Accounts . 1892-93	5,7	...	...	...	...	...	...	5,7
	Budget .	70,5	...	...	...	...	...	...	70,5
	Revised .	22,3	...	...	...	...	...	...	22,3
	Accounts . 1893-94	17,4	...	...	...	...	...	...	17,4
Sale-proceeds of Vessels and Stores.	Accounts . 1892-93	16,6	...	1,0	...	1	...	...	18,6
	Budget .	1,5	...	1	...	2	...	...	1,8
	Revised .	1,3	2	3	...	2	...	...	2,0
	Accounts . 1893-94	1,5	1	4	...	2	...	...	2,2
Registration and other Fees.	Accounts . 1892-93	...	1	2	...	3,5	...	6,2	10,0
	Budget .	...	1	2	...	3,0	...	6,5	9,8
	Revised .	...	1	2	...	3,5	...	6,0	9,8
	Accounts . 1893-94	...	1	2	...	3,6	...	5,8	9,7
Coast Light Dues .	Accounts . 1892-93	...	...	25,9	...	...	...	...	25,9
	Budget .	...	...	26,3	...	...	...	...	26,3
	Revised .	...	...	27,0	...	...	...	...	27,0
	Accounts . 1893-94	...	...	25,4	...	...	...	...	25,4
Other Receipts	Accounts . 1892-93	6,1	5	1,2	1	4,3	...	1	12,3
	Budget .	7,0	9	1,7	...	4,0	1	...	13,7
	Revised .	7,0	6	1,3	...	4,5	...	...	13,4
	Accounts . 1893-94	6,5	3	9	...	4,5	...	...	12,2
TOTAL	Accounts . 1892-93	28,4	29,8		1	92,0	...	6,6	156,9
	Budget .	85,0	29,3		...	91,2	1	7,0	212,6
	Revised .	30,6	29,7		...	91,2	...	6,4	157,9
	Accounts . 1893-94	25,4	27,4		...	93,4	...	6,2	152,4

165. The apparently large falling off in the actual receipts under this head, as compared with the Budget Estimate, is due to the introduction, after the Estimates were framed, of the system of adjusting recoveries from other departments and Local Governments, by deduction from expenditure instead of taking them as receipts under *Dockyard Services, etc.* If allowance be made for this charge, the revenue under the head would show an improvement, due to larger realisations from "Hire of Vessels."

166. *Pilotage Receipts* vary with the amount of shipping visiting the port. The small improvement in Bengal occurred in the last month of the year, and was not provided for in the Revised.

167. Under *Dockyard Services, etc.*, the falling off, as compared with the Estimate, is due to the change in the method of adjustment mentioned above. The discrepancy between the Revised Estimate and the actuals is due to the write-back of the amount debited to Her Majesty's Imperial Government by credit under this head, in connection with the employment of the *Clive* on trooping duties between India and Natal in 1892. The actuals include 13,3 on account of the amount realized from the lease of the *Sladen* and her flats to the Mu Valley Railway, and from the employment of the *Clive* and the *Canning* in conveying troops to Suez. Nothing was provided in the Budget on this account and the actuals of the previous year included similar receipts of 2,4 only.

168. Under *Sale-proceeds of Vessels and Stores*, the actuals of 1892-93 included the sale-proceeds of the Hydraulic Lift at Hog Island, in Bombay, and of the light vessel *Colombo* in Burma.

169. The general depression of trade, and the small demand for rice in Europe, kept shipping away from the Burmese ports and diminished the receipts under *Coast Light Dues*. The falling off occurred in the closing months of the year, and was not foreseen when the Revised Estimate was framed.

170. Under *Other Receipts* there was a falling off in Burma, due partly to recoveries of service payments in previous years having been adjusted by deduction from charges, partly to smaller earnings of steam launches; and lastly, to the non-payment of the monthly contribution towards the maintenance of the light vessel *Colombo* by the Rangoon Port Trust, owing to a vessel belonging to the Port Fund having taken the place of that vessel, and to fewer miscellaneous receipts.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XIX.—Education.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Fees and Fines	Accounts .	1892-93	1,0	2,2	1	1,0	3,9	55,6	19,3	8,1	30,6	38,8	169,6
	Budget .		1,1	2,5	1	1,0	4,1	56,1	19,2	8,5	32,2	38,6	163,4
	Revised .	1893-94	1,0	2,2	1	1,2	4,2	56,5	19,7	8,5	33,2	40,8	167,1
	Accounts .		1,1	1,8	1	1,2	4,3	56,8	20,7	9,3	34,4	40,1	169,8
Contributions	Accounts .	1892-93	1	2,8	...	8	...	4,0	2,5	5	1,8	2,3	14,8
	Budget .		1	2,4	1	8	...	3,6	2,6	5	8	1,3	12,2
	Revised .	1893-94	1	2,0	1	9	...	2,7	2,6	5	8	2,0	11,7
	Accounts .		1	2,0	...	9	...	1,9	2,7	7	6	7	9,6
Other Receipts	Accounts .	1892-93	1	3,0	1	2	2	3,3	4,5	2	3,9	19,4	34,9
	Budget .		2	4,4	1	1	2	2,8	4,1	5	5,0	18,7	36,1
	Revised .	1893-94	2	5,8	1	2	2	2,7	4,7	1,1	4,3	19,0	38,3
	Accounts .		1	4,8	...	2	2	2,8	4,7	1,4	5,2	17,4	30,8
TOTAL	Accounts .	1892-93	1,2	8,0	2,2	...	4,1	62,9	26,3	8,8	36,3	60,5	210,3
	Budget .		1,4	9,3	2,2	...	4,3	62,5	25,9	9,5	38,0	58,6	211,7
	Revised .	1893-94	1,3	10,0	2,6	...	4,4	61,9	27,0	10,1	38,3	61,5	217,1
	Accounts .		1,3	8,6	2,4	...	4,5	61,5	28,1	11,4	40,2	58,2	216,2

171. The receipts under this head exceeded the Budget Estimate and the actuals of the previous year by 4,5 and 5,9 respectively. The improvements occurred chiefly in the North-Western Provinces, the Punjab and Madras.

172. Under *Fees and Fines* the decrease in Central Provinces is accounted for by the transfer of certain schools to the control of Municipalities. There was a general improvement in all the other provinces, due, in Madras, chiefly to the opening of additional schools, and, in the others, partly to improved attendance, and partly to increases in the rates of fees. In Bombay the Budget was framed low, as it was anticipated that the Revised L. L. B. Regulations of the Bombay University would affect the attendance at the Law Schools, but the anticipation was not realized.

173. The receipts under *Contributions* were unusually low. The decrease in Bombay is due to private contributions for school buildings, hitherto credited under this head, having been transferred to XXXII Civil Buildings; that in the Central Provinces is due to the same cause as the decrease in *Fees and Fines*, while in Madras the actuals of 1892-93 included some special receipts. The falling off in Bengal is said to have been unusual. Under *Other Receipts* the increase in Central Provinces is consequent on the sale-proceeds of books of the Government Book Depôt at Nagpur, on its transfer to a private firm, having been credited to this head, while that in the Punjab is due to recoveries of over-payments of grants-in-aid to certain Municipalities for District and Primary Schools.

XX.—Medical.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Medical College and School Fees.	Accounts .	1892-93	...	...	...	...	...	3,3	...	3	1,9	2,2	7,7
	Budget .		...	...	...	...	...	2,0	...	3	1,8	2,1	7,1
	Revised .	1893-94	...	...	...	...	...	3,8	...	3	1,5	2,6	8,2
	Accounts .		...	...	...	...	...	4,2	...	5	1,4	2,4	8,5
Hospital Receipts	Accounts .	1892-93	...	...	...	...	...	8,0	1	7	1,7	3,9	14,4
	Budget .		...	...	...	...	...	6,1	1	6	1,4	3,0	11,2
	Revised .	1893-94	...	...	...	...	...	8,5	1	6	2,0	4,1	15,3
	Accounts .		...	...	...	...	...	8,6	1	4	1,9	4,1	15,1
Lunatic Asylum Re- ceipts.	Accounts .	1892-93	...	2	...	1,5	...	2,4	5	1	9	1,6	7,2
	Budget .		...	3	...	1,6	...	2,4	5	2	8	1,5	7,3
	Revised .	1893-94	...	2	...	1,5	...	2,4	6	1	9	1,6	7,3
	Accounts .		...	2	...	1,6	...	2,9	7	1	9	1,6	8,0
Contributions	Accounts .	1892-93	8	8	1	1	...	4,8	13,8	3,3	5,3	4,1	33,1
	Budget .		7	7	2	2	...	4,3	13,6	3,4	5,3	5,1	33,5
	Revised .	1893-94	8	9	...	2	1	4,5	13,4	3,3	5,1	4,2	32,5
	Accounts .		1,0	1,4	...	1	...	4,6	14,0	3,4	5,2	3,8	33,5

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XX.—Medical—continued.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower							
Other Receipts	Accounts . 1892-93 .	...	...	...	1	1	2	1,6	5	1,5	5	4,5
	Budget . 1893-94 .	...	1	1	1	1	8	8	5	1,0	4	3,9
	Revised . 1893-94 .	...	...	3	1	...	2	2,5	4	1,7	5	5,7
	Accounts .	...	1	1	...	...	2	1,8	4	1,9	2,3	6,8
TOTAL	Accounts . 1892-93 .	8	1,0	1,8		1	18,7	16,0	4,9	11,3	12,3	66,0
	Budget . 1893-94 .	7	1,1	2,2		1	16,5	15,0	5,0	10,3	12,1	63,0
	Revised . 1893-94 .	8	1,1	2,1		1	19,4	16,6	4,7	11,2	13,0	69,0
	Accounts .	1,0	1,7	1,8		...	20,5	16,6	4,8	11,3	14,2	71,9

		Ster- ling.	Ex- change.	TOTAL.								
England	Accounts . 1892-93 .	3,1	1,9	5,0	Total, including Eng- land.	{	Accounts Revised Accounts	1892-93 .	71,9			
	Budget . 1893-94 .	2,0	1,3	3,3						1893-94 .	66,3	
	Revised . 1893-94 .	1,7	1,1	2,8								71,8
	Accounts .	1,9	1,3	3,2									75,1

174. The receipts in India show an increase of 8,9 over the Budget Estimate, and of 5,0 over the actuals of the previous year. The increase was partly anticipated in the Revised Estimate, and has been contributed chiefly by improved receipts under *Medical College and School Fees* and *Hospital Receipts* in Bengal, and by certain special credits in Central Provinces, North-Western Provinces, Madras and Bombay.

175. Under *Medical College and School Fees* the receipts in Bengal have been steadily increasing during the last few years, but in spite of this the Budget Estimate was framed lower than the actuals of the previous year. The variations in the other provinces do not call for any special remarks.

176. The Budget Estimate of *Hospital Receipts* was placed too low in most of the provinces. The enhancement, with effect from January 1893, of the rate of recovery from the Hospital Port Dues Fund for charges incurred on account of seamen sent to hospital, and larger receipts from paying patients also contributed to the increase in Bengal.

177. Under *Contributions* a receipt of 5 for village sanitation in Central Provinces was not anticipated in the Budget Estimate. The falling off in Bombay, as compared with the Budget Estimate, is due partly to the discontinuance by the Baroda Durbar of its contribution towards the salary of the additional professor of Clinical Medicine and Pharmacology in the Grant Medical College, and partly to the estimate for "other contributions" having been fixed too high.

178. Under *Other Receipts* the actuals include special credits on account of the sale-proceeds of Government Promissory Notes, belonging to certain dispensaries in the North Western Provinces and Madras, of the transfer from the Savings Bank Deposits of the cash balance of dispensaries in the Bulandshahr district in the North-Western Provinces, and also on account of the transfer of the balances of certain Excluded Dispensary Funds to District Local Boards in Bombay.

179. The receipts in England in 1892-93 included a special credit, on account of the sale-proceeds of the furniture and effects of the Ealing Asylum when it was closed.

XXI.—Scientific and other Minor Departments.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
Receipts on account of Experimental Cultivation.	Accounts . 1892-93 .	...	2	1	...	...	3	2,7	8	1	1,2	5,4
	Budget . 1893-94 .	...	2	1	...	...	3	1,8	9	...	6	3,9
	Revised . 1893-94 .	...	2	1	...	...	4	3,0	1,5	...	1,0	6,2
	Accounts .	...	2	1	...	...	3	2,5	1,2	...	1,1	5,4
Botanical and other Public Garden Receipts.	Accounts . 1892-93 .	1	1,0	...	...	...	5	3,4	4,8	5	1	10,4
	Budget . 1893-94 .	1	1,1	...	...	...	4	3,5	4,9	6	1	10,7
	Revised . 1893-94 .	1	1,1	...	...	...	5	4,0	5,1	6	1	11,5
	Accounts .	1	1,1	...	...	...	5	4,3	4,7	6	1	11,4
Cinchona Planta- tions.	Accounts . 1892-93 .	...	...	...	...	...	11,8	...	...	7,3	...	19,1
	Budget . 1893-94 .	...	...	...	...	...	10,9	...	...	9,0	...	19,9
	Revised . 1893-94 .	...	...	...	...	...	13,5	...	...	7,0	...	20,5
	Accounts .	...	...	...	...	...	13,8	...	...	6,9	...	20,7

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.
XXI.—Scientific and other Minor Departments—continued.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Receipts on account of Public Exhibi- tions and Fairs.	Accounts	1892-93	1	4	...	...	...	4	4.2	5.3	...	2	10.6
	Budget		1	3	...	...	...	3	6.0	6.8	...	2	13.7
	Revised	1893-94	1	4	...	...	...	3	6.7	6.8	...	2	14.5
	Accounts		1	3	...	...	...	5	9.2	5.1	...	3	15.5
Veterinary and Stallion Receipts.	Accounts	1892-93	1.3	...	...	...	...	2.5	...	4	...	6	4.8
	Budget		1.0	...	...	...	...	...	...	4	...	4	1.8
	Revised	1893-94	9	...	...	1	...	...	1	5	...	7	2.3
	Accounts		8	1	...	1	...	...	1	5	...	8	2.4
Labour and Emi- gration.	Accounts	1892-93	...	...	...	...	6.4	4.9	1	...	1.0	...	12.4
	Budget		...	...	...	...	6.5	5.5	...	...	2.0	...	14.0
	Revised	1893-94	...	...	...	...	7.1	4.2	1	...	6	...	12.0
	Accounts		...	...	...	...	7.5	4.8	...	...	5	...	12.8
Sale of Maps, In- struments, etc., by the Survey and Mathematical In- strument Depart- ment.	Accounts	1892-93	8.3	...	...	...	...	...	...	...	...	...	8.3
	Budget		5.4	...	...	...	...	...	...	...	...	...	5.4
	Revised	1893-94	9.0	...	...	...	...	...	...	...	...	...	9.0
	Accounts		8.9	...	...	...	...	...	...	...	...	...	8.9
Other Receipts	Accounts	1892-93	1.0	1	1	...	...	4	2	1.2	10.0	1.4	14.4
	Budget		1.1	1	1	2	...	6	3	8	10.2	1.3	14.7
	Revised	1893-94	9	...	...	...	...	4	3	1.4	9.8	1.3	14.7
	Accounts		1.3	...	...	...	...	3	2	1.0	9.2	1.4	13.4
TOTAL	Accounts	1892-93	10.8	1.7	2	...	6.4	20.8	10.6	12.5	18.9	3.5	85.4
	Budget		7.7	1.7	4	...	6.5	18.0	11.6	13.8	21.8	2.6	84.1
	Revised	1893-94	11.0	1.7	2	...	7.1	19.3	14.2	15.3	18.0	3.3	90.1
	Accounts		11.2	1.7	2	...	7.5	20.2	16.3	12.5	17.2	3.7	90.5
			Ster- ling.	Ex- change.	Total.								
England	Accounts	1892-93	5	3	8	Total, including Eng- land.							
	Budget		3	2	5								
	Revised	1893-94	4	3	7								
	Accounts		6	4	1.0								
								Accounts	1892-93				
								Budget					
								Revised	1893-94				
								Accounts					
										86.2			
										84.6			
										90.8			
										91.5			

180. The receipts in India are better than those of the previous year by 5.1, and the Budget Estimate by 6.4. The improvement has occurred chiefly in the North-Western Provinces owing to the large receipts on account of the Kumbh Mela at Allahabad.

181. Under *Receipts on account of Experimental Cultivation* the improvement over the Budget Estimate was obtained in the North-Western Provinces from reclamation of waste lands, in the Punjab from the Bruceabad Farms in the Dera Ghazi Khan District, in consequence of good crops, and the realisation of outstanding balances, and in Bombay from the Bhadgaon Farm.

182. Under *Botanical and other Public Garden Receipts* there was an improvement in the receipts from the Saharanpur and Dehra Dun Botanical Gardens, and the Taj Gardens at Agra.

183. Large supplies of Sulphate of Quinine by Bengal to the Medical Store Department, Meer Meer brought in a large receipt. The Budget Estimate under *Cinchona Plantations* in Madras was framed too high.

184. *Receipts on account of public Exhibitions and Fairs* were swelled by the unusually high receipts from the Magh (Kumbh) Mela which is held at Allahabad every twelfth year. The increase was partly counterbalanced by a small falling off in the Punjab, due to expected credits from sales, commission, and gate money in the Punjab Exhibition in December 1893, not having been credited in the year, and to an over-estimate of some local receipts.

185. Under *Veterinary and Stallion Receipts*, the actuals for 1892-93 in Bengal represent the amount contributed by Sir Dinshaw Manockjee Petit towards the Veterinary school and hospital at Belgachia. The favourable character of the season diminished the receipts under *Labour and Emigration* in Madras, while fees for use of debarkation depôts, and increased immigration brought in a larger revenue in Assam. *Sale of maps, instruments, etc., by the Survey and Mathematical Instrument Departments* appears to have been under-estimated, and smaller receipts from *Examination fees* led to a decrease under *Other Receipts*.

186. The receipts in England consist of sale-proceeds of books, maps, etc., and have turned out better than anticipated.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
14,259.9	EXPENDITURE	14,472.0	14,559.6	14,637.8

187. The total expenditure exceeded the Budget Estimate and the actuals of the previous year by 165.8 and 377.9 respectively. The excess over the Budget Estimate would have been much larger but for considerable, though nominal, savings under "Marine" due to the introduction of the system of adjusting recoveries by deduction from expenditure instead of by credit to revenue.

188. The greater part of the actual excess is explained by the payment of Exchange Compensation Allowance amounting to 209.7. The only other noticeable points are the increase of the Amir's subsidy by 60.0 a year, the payment of arrears of his subsidy to the extent of 31.1, the appointment of the Kabul Mission, and the further fall in the rate of exchange, which added substantially to the charges in this section.

189. The increase over the Revised Estimate is due partly to the arrear payment of the increased subsidy to the Amir and partly to the Police charges having been under estimated.

18.—General Administration.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Salaries of Governor General, Govern- ors, Lieutenant- Governors, and Chief Commis- sioners, including Commissioner in Sind and his es- tablishment.	Accounts	1892-93 .	25.1	4.8	...	6.8	4.8	9.6	9.6	9.5	12.0	23.3	105.5
	Budget		25.1	4.8	...	7.7	4.8	9.6	9.6	9.6	12.0	24.1	107.3
	Revised	1893-94 .	25.3	4.5	...	6.4	5.0	11.0	9.8	9.8	12.2	23.1	107.1
	Accounts		25.3	4.6	...	6.4	5.1	11.6	9.8	9.8	12.3	23.3	108.2
Staff and Household	Accounts	1892-93 .	24.0	6	...	2.0	5	2.3	3.9	2.0	14.4	18.8	68.5
	Budget		25.2	6	...	2.1	1.2	2.4	3.7	2.2	12.3	18.5	68.2
	Revised	1893-94 .	26.6	6	...	2.0	1.4	2.3	4.2	2.2	12.6	18.9	70.8
	Accounts		24.0	5	...	2.0	1.3	2.8	4.5	2.2	12.8	18.4	68.5
Durbar Fund	Accounts	1892-93 .	14.5	...	...	...	...	...	...	...	...	...	14.5
	Budget		16.5	...	...	...	...	...	...	...	...	...	16.5
	Revised	1893-94 .	16.5	...	...	...	...	...	...	...	...	...	16.5
	Accounts		20.0	...	...	...	...	...	...	...	...	...	20.0
Executive Council	Accounts	1892-93 .	39.5	...	...	...	...	...	...	...	12.7	12.1	64.3
	Budget		38.9	...	...	...	...	...	...	...	12.8	12.5	64.2
	Revised	1893-94 .	39.5	...	...	...	...	...	...	...	13.2	12.9	65.6
	Accounts		40.0	...	...	...	...	...	...	...	13.3	12.8	66.1
Legislative Council	Accounts	1892-93 .	16.7	...	...	...	2.2	2	...	...	1.5	6	21.2
	Budget		19.9	...	...	...	2.3	3	...	...	1.2	6	24.3
	Revised	1893-94 .	22.1	...	...	...	2.3	3	...	...	1.5	6	26.4
	Accounts		20.3	...	...	...	2.4	3	...	...	1.5	...	24.5
Secretariat	Accounts	1892-93	200.9	11.7	1	25.8	8.9	53.6	29.4	24.1	37.4	45.3	437.2
	Budget		194.5	12.7	1	25.2	9.8	52.1	30.1	22.6	34.1	47.6	428.8
	Revised	1893-94	205.9	13.5	1	26.7	9.4	54.5	31.1	24.5	37.1	46.6	440.4
	Accounts		209.0	13.2	...	26.8	10.0	55.5	31.1	23.4	37.7	46.7	453.4
Tour Charges	Accounts	1892-93	12.1	1.5	...	6	6	4.0	5.7	6.0	5	3	31.3
	Budget		16.0	2.0	...	8	7	3.4	5.5	5.9	3	6	35.2
	Revised	1893-94	13.2	2.0	...	7	7	5.0	5.5	6.3	3	6	34.3
	Accounts		8.7	3.0	...	7	6	3.5	5.3	7.1	4	5	29.8
Board of Revenue and Financial Commissioner.	Accounts	1892-93 .	...	...	...	8.6	...	29.4	26.9	19.8	17.7	...	102.4
	Budget		...	...	...	9.3	...	27.6	26.4	19.7	18.0	...	101.0
	Revised	1893-94	...	...	...	9.0	...	29.0	28.1	20.8	18.7	...	105.6
	Accounts		...	...	...	8.8	...	29.2	27.0	20.1	18.1	...	103.2
Commissioners	Accounts	1892-93	1	19.9	19.5	20.6	5.0	55.4	48.4	33.0	...	23.3	225.2
	Budget		1	19.3	19.2	20.1	5.4	54.3	49.9	34.1	...	22.8	225.2
	Revised	1893-94 .	2	19.2	22.1	20.6	6.3	55.0	50.9	34.9	...	23.0	235.2
	Accounts		1	20.3	21.9	20.8	6.5	58.3	50.6	35.1	...	23.3	236.9

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*18.—General Administration—*continued.*

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal	N. W P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Inspector General of Stamps, Regis- tration, Excise, Jails and Police.	Accounts	1892-93	...	2.5	...	...	4.7	...	4.8	4.3	...	5.8	22.1
	Budget		...	2.6	...	...	5.4	...	4.9	4.4	...	5.4	22.7
	Revised		...	2.6	...	...	5.1	...	5.1	4.7	...	5.5	23.0
	Accounts	1893-94	...	2.6	...	...	5.5	...	5.1	4.7	...	5.5	23.4
Account Offices	Accounts	1892-93	62.2	8.1	2	21.1	5.1	34.0	22.2	18.1	24.9	26.0	221.9
	Budget		64.5	9.0	2	22.0	5.0	34.7	21.7	17.5	25.5	27.7	227.8
	Revised		65.9	8.5	2	23.1	5.3	35.5	22.3	17.2	27.2	28.4	233.6
	Accounts	1893-94	65.8	8.7	2	23.1	5.3	35.4	22.4	16.7	27.1	28.2	232.9
Paper Currency Office.	Accounts	1892-93	10.5	...	...	2.3	...	...	1.3	1.2	2.6	8.6	26.5
	Budget		11.0	...	...	2.7	...	...	1.3	1.2	2.7	8.6	27.5
	Revised		10.8	...	...	2.8	...	...	1.2	1.2	2.6	8.8	27.4
	Accounts	1893-94	10.8	...	...	2.7	...	...	1.3	1.2	2.7	8.9	27.6
Allowance to Pre- sidency Banks.	Accounts	1892-93	16.4	...	...	...	...	1.4	...	...	3.2	7.8	28.8
	Budget		17.1	...	...	...	...	1.4	...	...	3.2	8.1	29.8
	Revised		16.8	...	...	...	...	1.4	...	...	3.2	7.7	29.1
	Accounts	1893-94	16.8	...	...	...	...	1.4	...	...	3.1	7.7	29.0
General Establish- ment of Local Fund Offices.	Accounts	1892-93	1	2.8	2	1.1	3	30.8	5.4	12.9	28.5	10.5	92.6
	Budget		2	3.0	3	1.1	3	32.0	5.9	13.5	31.5	11.5	99.3
	Revised		2	2.8	3	1.1	3	31.0	5.5	13.0	30.0	10.8	95.0
	Accounts	1893-94	2	2.8	3	1.0	3	30.9	5.4	13.2	30.2	10.5	94.8
Reserve Treasuries.	Accounts	1892-93	4	...	...	...	...	...	...	...	1	...	5
	Budget		5	...	...	...	...	...	...	...	3	...	8
	Revised		5	...	...	...	...	...	...	...	1	...	6
	Accounts	1893-94	5	...	...	...	...	...	...	...	3	...	8
TOTAL INDIA	Accounts	1892-93	422.5	51.9	108.9	29.9	222.7	157.8	130.9	155.5	182.4	146.2	1,462.5
	Budget		429.5	54.0	110.8	32.6	219.8	159.3	130.7	153.9	188.0	147.8	1,478.6
	Revised		443.5	53.7	115.1	33.5	230.0	164.0	134.6	156.7	186.5	151.9	1,519.6
	Accounts	1893-94	441.5	55.7	114.7	34.6	231.0	162.8	133.5	159.5	185.8	151.9	1,519.1
England	Accounts	1892-93	255.6	153.7	409.3	Total including England.							1,871.8
	Budget		248.3	155.7	404.0								1,882.6
	Revised		267.6	172.3	439.9								1,959.5
	Accounts	1893-94	265.8	172.8	438.6								1,957.7

190. The Indian expenditure exceeded the Budget Estimate by 40.5, and the actuals of the previous year by 56.6, but agreed closely with the Revised Estimate. The increase was pretty general, but largest under *Secretariat*, *Commissioners*, and *Account Offices*, being due to a large extent to the grant of Exchange Compensation Allowance, which amounted, in the aggregate, to 38.9, under this head.

191. Charges on account of Exchange Compensation Allowance caused an excess under the first head in all the Provinces, but this was more than counterbalanced in the Central Provinces and Burma by the Chief Commissioners having been acting officers for parts of the year, and in Bombay by the absence on leave of the Commissioner in Sind. The expenditure in Bengal was further augmented by the payment at the Presidency of a part of the salary of the Chief Commissioner, Central Provinces, and of the leave allowances of the Chief Commissioner, Burma, and the Lieutenant-Governor, Bengal.

192. Under *Staff and Household* there was a saving in India, chiefly under Hill journey charges, but this was nearly counterbalanced by an excess in the charges for telegrams. The payments on account of Exchange Compensation Allowance caused an excess in most of the other provinces. In Bengal the payments on account of furniture and sumptuary allowance of the Lieutenant-Governor in Bengal were also larger than provided for, while in the North-Western Provinces and Oudh no provision had been made for the payment of water-rate for the Allahabad Government House. In Assam a sumptuary allowance was granted to the Chief Commissioner for the first time in 1893-94. The high figure in Madras for the previous year is explained by the payment in advance of 1.0 on account of the contract allowance of the Governor. Under *Durbar Fund*, 2.0 out of the excess of 3.5 is for payment in arrears of the household expenses of the Viceroy for two months of 1892-93, and 1.5 is for the payment made in advance in March 1894 of the furniture grant for 1894-95. Exchange Compensation is almost wholly responsible for the excess under *Executive Council*, but the excess was nearly balanced in the case of *Legislative Council* by savings under other detailed heads, as also by the transfer of a portion of the grant in Bombay to the Public Works Department for furniture required for the Council Hall at Bombay and Poona.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*18.—General Administration—*continued.*

193. Under *Secretariat* there was an excess of 24.6 over the Budget Estimate, contributed by all the Provinces except Bombay, where there was a saving, being the net result of several minor fluctuations one of which was caused by the grant of Exchange Compensation Allowance. The excess in India is the largest. The details are shown in the following table, in which the last column shows the portion of the charges for 1893-94 incurred on account of Exchange Compensation Allowance:—

1892-93. Accounts.	Budget of Exchange Compensation Allowance :—					
		Budget.	1893-94. Revised.	Accounts.	Exchange Compensation.	
	<i>Secretariat (India).</i>					
35.3	Financial Department					
24.2	Home Department	33.8	35.3	36.1	9	
44.4	Foreign Department	23.5	25.2	25.7	1.1	
19.2	Revenue and Agriculture	37.4	42.4	44.9	1.1	
8	Translator's Department	20.3	20.8	21.6	6	
28.9	Public Works Department	7	7	7	...	
3.7	Government Record Department	31.0	30.4	31.4	1.6	
44.4	Military Department	3.3	3.7	3.5	3	
		44.5	47.4	45.1	1.1	
<u>200.9</u>		<u>194.5</u>	<u>205.9</u>	<u>209.0</u>	<u>6.7</u>	

194. Even if the charges on account of Exchange Compensation Allowance be left out of account, the charges of the first four secretariats would show an excess, due mainly to the deputation of officers on special duty in all of them, and in the case of the Foreign and Finance Departments to heavy telegram charges, and also to the payment in advance of the Financial Secretary's pay for March when proceeding on leave out of India. Savings under other heads compensated for the excess due to Exchange Compensation Allowances in the other Departments. As regards the other provinces the payment of this allowance has led to an excess more or less in all of them, and the only other points worth special mention are that a revision of the Establishment added to the increase in Assam, while in Burma and Bengal there was a further excess due to the deputation of officers on special duty, and in Madras, to the absence on privilege leave of the Revenue Secretary.

195. The decrease under *Tour Charges* has occurred mainly in India in those of the Staff and Household of the Governor General, slightly counterbalanced by an increase in the Central Provinces, due to the purchase of tents and tent gear, and in the Punjab due to the tour of the Lieutenant-Governor having been more extended than usual. In Bengal the charges were higher during the first eight months, but fell off towards the close of the year.

196. The slight increase under *Board of Revenue and Financial Commissioner* has been contributed by Bengal, North-Western Provinces and the Punjab, chiefly on account of Exchange Compensation Allowance and the extra expenditure on account of privilege leave, partly counterbalanced in the case of the North-Western Provinces by recoveries from the Court of Wards on account of supervision exercised by the Board over private estates under management. The expenditure on account of *Commissioners* show an increase of 11.7 over the Budget Estimate which has been contributed by all the provinces except India, and is due, in addition to Exchange Compensation Allowance in all the Provinces, to privilege leave arrangements in Burma, Assam, Bengal, and Bombay. The excess would have been larger but for some minor savings in Burma and Bombay, and for recoveries from the Court of Wards on account of supervision exercised by Commissioners in the North-Western Provinces.

197. The total charge for *Account and Currency Offices* is shown below:—

Accounts	1892-93		Civil Account and Currency Offices.	Office of A. G., P. W. D.	TOTAL.
Budget			223.6	24.8	248.4
Revised			231.0	24.3	255.3
Accounts	1893-94		236.2	24.8	261.0
			235.9	24.6	260.5

There is an excess of 4.9 in the Civil Account and Currency offices chiefly due to privilege leave of officers and the payment of Exchange Compensation Allowance. In Burma a special compensation of 7 was paid to the Comptroller.

198. The small saving under *Allowances to Presidency Banks* was chiefly in the payment for Savings Bank duties to the Bank of Bombay, and in the allowances to the Bank of Bengal for the management of the public debt.

199. The Budget Estimate under *General Establishment of Local Fund Offices* was pitched high, and there was a saving on it of 4.5, but compared with the actuals of the previous year there was an excess of 2.2 due mainly to the establishment of additional Union Panchayats in Madras.

200. Of the excess under England, 10.0 is due to the supply of currency notes being larger than anticipated, 3.5 is for the passage and outfit allowances of the Governor General in India, 2.5 is for heavy telegram charges, and 1.1 is for repairs to the India Office.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

19A.—Law and Justice—Courts of Law.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
High Court, Chief Courts, Recorder's Court, and Judicial Commissioner.	Accounts. 1892-93	5	8.9	5.1	13.5	...	112.5	49.9	31.9	53.3	63.1	337.7
	Budget . . .	6	6.2	5.4	13.3	...	114.0	51.8	32.0	54.3	69.9	347.5
	Revised . . .	6	6.0	5.3	13.6	...	115.0	58.0	32.8	51.8	67.8	351.1
	Accounts . . .	6	5.9	5.5	13.5	...	114.8	58.2	32.9	53.2	68.1	352.7
Law Officers.	Accounts. 1892-93	4	3	6	4.9	6	27.9	12.2	6.7	15.4	16.7	85.7
	Budget . . .	3	3	6	5.2	1.1	29.0	9.8	6.7	13.8	17.9	84.1
	Revised . . .	3	3	7	5.0	9	27.9	19.3	7.9	13.8	18.8	94.3
	Accounts . . .	3	3	8	4.8	7	30.1	20.3	7.5	13.8	18.8	90.8
Civil and Sessions Courts.	Accounts. 1892-93	7.5	9.0	1.8	7.1	18.5	447.6	233.5	117.8	246.4	190.3	1,279.0
	Budget . . .	7.6	8.9	1.8	8.1	19.1	445.0	230.3	116.9	242.9	193.7	1,274.3
	Revised . . .	7.0	9.4	1.8	8.6	19.3	460.0	240.3	121.3	247.8	192.1	1,310.5
	Accounts . . .	7.8	8.5	1.7	8.4	19.4	462.8	240.7	123.7	249.1	192.8	1,314.4
Courts of Small Causes.	Accounts. 1892-93	4	3.2	...	3.4	...	18.0	6.7	4.0	9.1	23.0	68.7
	Budget . . .	4	3.5	...	3.0	...	17.8	6.5	4.0	8.9	24.6	69.6
	Revised . . .	4	3.4	...	4.1	...	17.0	6.5	3.8	8.6	24.9	68.7
	Accounts . . .	4	3.4	...	4.1	...	16.8	6.4	3.6	8.6	24.9	68.2
Criminal Courts	Accounts. 1892-93	18.5	61.3	74.2	85.3	34.5	224.6	134.9	135.5	110.3	127.9	1,027.0
	Budget . . .	17.8	65.0	70.5	88.6	39.2	225.6	135.9	135.8	110.5	126.6	1,047.5
	Revised . . .	18.1	65.0	74.2	89.3	37.6	233.7	164.9	145.5	118.6	133.3	1,080.2
	Accounts . . .	18.4	65.2	74.2	90.1	37.3	234.9	165.8	146.3	113.2	133.7	1,079.2
Other Courts of Jus- tice.	Accounts. 1892-93	...	...	...	...	...	7.6	...	...	5.1	9.6	22.3
	Budget . . .	...	...	...	...	...	7.6	...	...	5.0	9.7	22.3
	Revised . . .	...	...	...	...	...	7.6	...	...	5.2	10.5	23.3
	Accounts . . .	...	...	...	...	...	7.6	...	...	5.1	10.5	23.2
Other Charges (Pleadership Ex- aminations).	Accounts. 1892-93	...	...	...	...	...	8	7	...	1.0	...	2.5
	Budget . . .	...	...	...	...	...	8	6	...	2.2	...	3.6
	Revised . . .	...	...	...	...	...	8	1.3	...	1.6	...	3.7
	Accounts . . .	...	...	...	...	...	8	1.3	...	1.7	...	3.8
Refunds	Accounts. 1892-93	8	1.6	5.5	9.8	8	13.2	4.2	5.8	8.2	3.8	53.2
	Budget . . .	1.2	1.3	5.9	10.2	4	13.0	3.7	4.9	7.0	4.0	51.6
	Revised . . .	10.3	1.3	3.8	7.0	7	14.0	5.2	5.2	7.6	3.2	58.3
	Accounts . . .	9.9	1.5	3.8	6.2	6	14.1	5.1	5.4	8.0	3.2	57.8
Total	Accounts. 1892-93	27.6	81.3	211.2	...	54.4	852.2	462.1	301.2	448.8	1437.3	2,876.1
	Budget . . .	27.9	85.2	219.5	...	59.8	852.8	458.6	300.3	450.0	1440.4	2,900.5
	Revised . . .	37.6	85.4	213.6	...	58.5	876.0	495.5	318.5	455.0	450.0	2,990.1
	Accounts . . .	37.4	84.8	213.8	...	58.0	881.9	497.8	319.4	452.7	450.9	2,996.1
England	Accounts. 1892-93	2	1	3	Total, including Eng- land.		Total, including Eng- land.		Total, including Eng- land.		Total, including Eng- land.	
	Budget . . .	1.2	7	1.8								
	Revised . . .	2	1	3								
	Accounts . . .	2	1	3								
		2	1	3								
		2	1	3								
		2	1	3								
		2	1	3								

201. The Indian accounts show an increase of 95.6 over the Estimate and of 120.0 over the actuals of the previous year, 69.9 out of these being due to Exchange Compensation Allowance. With the exception of Central Provinces, Burma, and Assam, which show small savings, there is an excess everywhere, the most marked being in Bengal, the North-Western Provinces and the Punjab. The charges in connection with the Himalaya Bank case forms a special feature of the North-Western Provinces excess—Exchange Compensation Allowance being a general reason, the effect of which however has, in many cases, been greatly modified by unexpected savings.

202. Under High Court, Chief Courts, Recorder's Court, and Judicial Commissioner, there is an excess of 5.2 over the Estimate, chiefly in North-Western Provinces, partly counterbalanced by savings in Madras and Bombay. The large excess in North-Western Provinces is due, in addition to Exchange Compensation Allowance, to the continued entertainment of a 5th Judge in the Allahabad High Court, high charges on account of allowances to witnesses and jurors in the Himalaya Bank case, the absence of the Judicial Commissioner on privilege leave, and the payment of arrear pay and furlough allowances to the Hon'ble Justice Mahmud. In Madras the Estimate provided for the retention of an additional temporary Judge, but as this was not sanctioned by the Secretary of State a saving was effected, which was, however, almost absorbed by the increased expenditure, under Translation and Printing executed by the High Court, arrear payment of the assessment of the new High Court building, and Exchange Compensation Allowance. In Bombay the saving was caused chiefly by a temporary vacancy on the Bench, due to the death of the

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

19A.—Law and Justice—Courts of Law—continued.

Hon'ble Mr. Telang, and by the absence of a large number of officers on long leave; the difference between the actuals of the two years being due chiefly to Exchange Compensation Allowance. Under *Law Officers*, the increase is mostly in North-Western Provinces, due to the payment of arrear privilege leave allowances of the Legal Remembrancer, and to the high charges in connection with the Himalaya Bank case. Under *Civil and Sessions Court* the increase is chiefly in Bengal and North-Western Provinces. In Bengal this head shows a progressive annual increase since 1888-89; the increase in the year under review is chiefly on account of additional Munsiffs and their establishments. Privilege leave absences, larger outlay on remuneration to copyists, and smaller savings under Process-serving establishments also contribute to the excess. In North-Western Provinces the chief causes are, the creation of temporary additional Judicial appointments, high charges on account of diet allowance to complainants and witnesses, and on account of process-serving establishments. Under *Courts of Small Causes*, the small saving which occurs in Bengal is due partly to revision of establishment, and partly to the appointment of lower paid officers, in place of senior incumbents. Under *Criminal Courts* the chief excesses are 9.3 in Bengal, 9.9 in North-Western Provinces, 10.5 in Punjab, and 7.1 in Bombay. Apart from Exchange Compensation Allowances, the causes of the excesses are, in Bengal, privilege leave absences, and increased remuneration to copyists; in North-Western Provinces, smaller savings under salaries than were anticipated, and high charges for purchase of tents; in the Punjab increased expenditure on account of extra Assistant Commissioners, entertainment of additional temporary establishment, and higher charges for diet and road money to witnesses, postage and travelling allowance, and lastly in Bombay a larger number of officers than was anticipated being on duty, a revised scale of salaries for Cantonment Magistrates, and increased payments to officers of other provinces. In Madras, the saving is nominal, as the Budget and Revised Estimates include provisions of 3.6 for one-fifth of the charges for Village Officers subordinate to *Charges of District Administration* under "3.—Land Revenue." These charges being now classified as *Land Records and Agriculture*, no debit of one-fifth was passed on to *Criminal Courts*.

203. The excess in Bombay under *Other Courts of Justice* is due to the payment of privilege leave allowances, to some special charges for furniture, and to Exchange Compensation Allowance. The expenditure under *Other charges (Pleadership Examination)* in North-Western Provinces is comparatively high, but is met by a saving in Madras.

204. Under *Refunds* there is an excess of 6.2 contributed generally by all the provinces excepting Burma and Bombay, but chiefly by India, on account of refund of escheated estates at Calcutta, and in North-Western Provinces, on account of large refunds of Magisterial fines. The saving in Burma is due partly to fewer refunds owing to a falling off in receipts from Magisterial fines, and partly to rewards paid out of fines in excise and opium cases having been debited to "7—Excise," instead of to this head.

205. The excess provision in England was for the outfit allowances of three Judges, but no Judge was sent out during the year.

19B.—Law and Justice—Jails.

			India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
					Upper.	Lower.							
Jail Manufactures	Accounts.	1892-93.	1.2	22.1	4.6	13.1	7	70.6	25.4	14.0	24.0	8.4	184.1
	Budget		1.2	25.8	6.2	17.1	1.1	79.5	23.6	15.6	22.3	9.6	202.0
	Revised	1893-94.	1.1	25.0	5.6	16.1	8	63.0	26.0	15.8	29.5	9.4	192.3
	Accounts.		1.0	25.2	5.8	14.1	7	62.0	29.6	13.5	32.1	9.8	193.8
Other Jail Charges	Accounts.	1892-93.	6.0	39.4	29.9	63.0	7.8	140.8	113.9	82.8	79.0	56.3	611.9
	Budget		6.5	32.0	29.0	68.0	8.6	138.4	116.4	84.4	71.2	58.9	613.4
	Revised	1893-94.	6.0	30.4	25.4	66.4	7.2	140.0	113.0	81.1	73.6	57.1	600.2
	Accounts.		5.4	27.9	25.5	68.4	7.2	145.5	114.0	78.7	73.6	56.4	602.6
Convict Charges at Port Blair, Nicobar Islands and Straits Settlements.	Accounts.	1892-93.	122.1	...	...	...	...	...	...	...	...	...	122.1
	Budget		118.2	...	...	...	...	...	...	...	...	...	118.2
	Revised	1893-94.	125.3	...	...	...	...	...	...	...	...	...	125.3
	Accounts.		127.7	...	...	...	...	...	...	...	...	...	127.7
TOTAL	Accounts.	1892-93.	129.3	84.5	110.6	8.5	211.4	139.3	96.8	103.0	64.7	918.1	
	Budget		125.9	57.8	120.3	9.7	217.9	140.0	100.0	93.5	68.5	933.6	
	Revised	1893-94.	132.4	55.4	113.5	8.0	203.0	139.0	96.9	103.1	66.5	917.8	
	Accounts.		134.1	58.1	113.8	7.9	207.5	143.6	92.2	105.7	66.2	924.1	
England	Accounts.	1892-93.	4	3	7	Total, including England.							918.8
	Budget		2	1	3								933.9
	Revised	1893-94.	1	1	2								918.0
	Accounts.		...	...	...								924.1

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

19B.—Law and Justice—Jails—continued.

206. In the expenditure under this head, India, North-Western Provinces and Madras show excesses over the Estimate, but these are more than covered by savings in the other provinces. *Jail Manufactures and Other Jail Charges* show savings reduced by excess under *Convict Charges at Port Blair, etc.*

207. The saving under *Jail Manufactures*, which occurs chiefly in Bengal, is in that Province consequent on supplies to public departments having been over-estimated, and in Burma owing to prisoners having been largely employed on Public Works. The savings are partly counterbalanced by excesses in North-Western Provinces and Madras, due to the development of jail industries and to the establishment of a Dairy Farm at the Lucknow Jail. The increase over the previous year is due to the development of jail industries.

208. Under *Other Charges*, Bengal and Madras show some excess, due in the former case to higher prices of food-grains, and in the latter to under-estimate for rations and diet for under-trial prisoners. These excesses are more than covered by savings in the other provinces, due, in the Central Provinces, to the daily average number of prisoners being lower than was expected; in Burma less allowances drawn by Jail Superintendents, owing to decrease in the number of prisoners, and to savings in pay of establishment, and less outlay on rations, clothing and bedding, etc., in consequence of the Pyinmana Jail being closed; in the North-Western Provinces, to low prices of food-grains; in Punjab to permanent guards not having been entertained to the extent anticipated, to the provision for re-organization of District Jails not having been utilized, and the low prices of food-grains; and in Bombay, to the provisions for improving the pay of warders, and for temporary establishment not being fully utilized. *Convict Charges at Port Blair* show an excess, due partly to Exchange Compensation Allowance, but chiefly to large supplies of timber due to increased demands for works, and to store supplied to the Military and Marine Departments—the value of which is deducted from *Convict Charges*—having been less than were anticipated.

20.—Police.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Presidency Police	Accounts	1892-93	...	...	...	...	...	(a) 75.6	...	...	26.4	22.9	124.9
	Budget	1893-94	...	...	...	...	...	72.0	...	...	25.4	28.8	120.2
	Revised		...	...	...	...	...	72.0	...	...	26.8	28.2	127.0
	Accounts		...	...	...	...	...	73.7	...	...	26.1	30.8	130.6
Superintendence	Accounts	1892-93	...	5.2	...	12.0	...	13.8	14.5	12.4	13.2	6.0	77.1
	Budget	1893-94	...	4.6	...	11.4	...	13.0	13.8	12.4	13.4	6.2	74.8
	Revised		...	4.9	...	13.4	...	14.6	15.7	12.3	15.5	6.4	82.8
	Accounts		...	4.7	...	13.5	...	15.2	15.8	12.3	15.8	6.5	83.8
District Executive Force.	Accounts	1892-93	41.6	131.3	179.6	176.6	42.3	402.4	380.9	272.6	354.2	316.0	2,297.5
	Budget	1893-94	43.0	138.5	189.6	183.3	45.5	413.0	401.2	266.8	363.4	348.0	2,392.3
	Revised		41.4	136.3	182.0	178.7	45.1	402.5	394.0	267.6	358.9	319.1	2,325.6
	Accounts		42.2	136.5	178.2	178.8	44.9	407.9	398.0	271.1	367.0	319.1	2,343.7
Municipal and Can- tonment Police.	Accounts	1892-93	...	...	10.9	...	...	(b)...	...	55.1	...	3.9	69.9
	Budget	1893-94	...	...	12.4	...	...	3.7	...	55.8	...	4.1	76.0
	Revised		...	...	11.4	...	...	3.7	...	55.3	...	3.9	74.3
	Accounts		...	...	10.9	...	...	3.6	...	55.4	...	3.9	73.8
Government Rail- way Police.	Accounts	1892-93	3.3	2.0	2.2	4.0	1	10.3	9.9	13.1	1.6	12.1	58.6
	Budget	1893-94	3.1	1.8	2.1	4.5	1	10.9	10.2	13.9	4.2	12.6	63.4
	Revised		3.7	1.8	2.2	4.4	1	10.3	10.6	12.2	1.0	11.1	57.4
	Accounts		4.0	2.0	2.2	4.1	1	10.1	11.3	12.7	8	9.6	59.9
Village Police	Accounts	1892-93	...	...	...	7.5	1	23.5	257.2	...	7	92.9	381.9
	Budget	1893-94	...	...	...	8.1	2	23.0	259.2	...	1.1	90.9	382.5
	Revised		...	...	...	5.5	1	22.0	258.3	...	6	89.0	375.5
	Accounts		...	...	...	4.6	1	23.8	263.6	...	6	88.9	381.6
Special Police	Accounts	1892-93	...	3	461.2	77.2	71.6	79.5	4	29.3	8	60.0	780.3
	Budget	1893-94	...	5	455.2	82.2	75.9	49.8	4	31.8	9	61.5	758.2
	Revised		...	3	446.8	80.9	76.6	49.3	4	31.4	9	59.2	745.8
	Accounts		...	3	456.3	83.6	85.4	45.7	4	31.1	1.0	59.5	763.3
Cattle Pounds	Accounts	1892-93	1	5.8	1	4	2.4	4.0	9.5	3.2	25.2	12.6	63.3
	Budget	1893-94	4	6.6	2	4	2.9	3.9	9.2	3.4	27.5	12.2	66.7
	Revised		4	6.0	1	5	2.5	3.7	10.0	3.2	26.1	13.3	65.8
	Accounts		3	5.8	1	4	2.6	3.2	10.1	3.2	25.8	12.8	64.3

(a) Includes 3.5 on account of Municipal Police (Howrah Police).
(b) See Note (a).

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

20.—Police—continued.

		India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL	
				Upper.	Lower.								
Other Charges	{	Accounts 1892-93	11.8	1	4	1.1	1	2.4	4	5	...	3.4	20.2
		Budget	10.8	1	5	1.0	1	3.1	4	4	...	3.0	19.4
		Revised	12.0	1	5	2.0	1	2.4	1	5	...	3.6	21.3
		Accounts	11.9	1	5	1.3	1	2.6	1	5	...	3.6	20.7
TOTAL	{	Accounts 1892-93	56.8	144.7	933.2	116.6	611.5	672.8	386.2	422.1	529.8	3,873.7	
		Budget	57.3	154.1	950.9	124.7	592.4	694.4	384.5	435.9	567.3	3,959.5	
		Revised	57.5	149.4	928.4	124.5	580.5	689.1	382.5	429.8	533.8	3,875.5	
		Accounts	58.4	149.4	934.5	133.2	585.8	699.3	386.3	437.1	534.7	3,918.7	

		Sterling	Ex- change.	TOTAL.						
England	{	Accounts 1892-93	...	...	Total, including England.	Accounts 1892-93	...	3,873.7		
		Budget	6	4		10	Budget		...	3,960.5
		Revised	6	4		10	Revised		...	
		Accounts	7	4		1.1	Accounts		...	3,876.5
						1893-94	...	3,919.8		

209. The accounts show a saving of 40.7 on the Estimate, contributed chiefly by Bombay and Burma under *District Executive Force*, due to expected increase of police forces not having been carried out during the year. The excess expenditure on Punitive Police, grant of Exchange Compensation Allowance, and Abor expedition, none of which had been foreseen in the Budget Estimates, was more than counterbalanced by unexpected savings.

210. Under *Presidency Police* the excess in Bombay is due chiefly to an increase in the strength of the Police force from 1st September 1893, and to the refund of Municipal contribution, (3.3) overpaid in 1892-93, partly counterbalanced by an enhancement in the rate of the contribution. That in Bengal is due chiefly to Exchange Compensation Allowance, but partly also to increased hospital charges, and arrear payments of contribution to the Port Commissioners for the River Police. In Madras savings, anticipated in the Budget, did not occur.

211. Under *Superintendence* the excess is contributed mainly by Burma, Bengal, North-Western Provinces and Madras, due partly to the payment of Exchange Compensation Allowance and privilege leave allowances, and in Burma, partly to arrears of pay drawn by a Deputy Inspector General, and the appointment of officers on higher pay as Personal Assistants; in Bengal, to increased charges consequent on the opening of a branch office in Bankipur, and the appointment of an additional officer; in the North-Western Provinces, to extra expenditure on account of the removal of the Inspector General's Office from Lucknow to Allahabad.

212. Under *District Executive Force* there is a saving of 48.6, chiefly in Bombay (28.9) and Burma (15.9). The saving in Bombay is due to a special provision of 20.0, for improving the District force, not having been utilised, and, in a smaller degree, to savings under establishments, petty construction, and ammunition, counterbalanced by payments of grain compensation in the Kanara district and Exchange Compensation Allowance. The saving in Burma is due chiefly to the force having been under the sanctioned strength, and to the abolition of the Pyinmana district, and to a smaller extent to less expenditure on arms and accoutrements, cost of escorts, and petty construction and repairs, but the payment of Exchange Compensation Allowance and quartering of Punitive Police at Rangoon have reduced these savings. The saving in North-Western Provinces is due to decrease under Salaries and Police Force, and to adjustments on account of Ordnance Stores returned by District Superintendents of Police, to the Military Department, by deduction from charge; in Bengal the saving is due to the re-organization of the Bengal Military Police, the charges for which are adjusted under the head *Special Police*, and to the provision for the purchase of elephants not having been utilized. Punjab and Madras are the only provinces which show slight excesses due to Exchange Compensation Allowance, and in Punjab to increases under "Allowances," "Supplies and Services" and "Contingencies," partly counterbalanced by savings under "Salaries" and "Police Force," and in Madras to the supply of arms, and the cost of stores supplied from England, being much larger than anticipated in the Estimate. To this last-mentioned cause, to the payment of Exchange Compensation Allowance, and to the charges in connection with the Punitive Police, may be ascribed the excess of the actuals for 1893-94 over those for 1892-93.

213. Under *Municipal and Cantonment Police* the under-strength of the force and smaller outlay on clothing, arms, and accoutrements in Burma account for the saving under this head. The transfer of the Howrah Police to this head accounts for the difference between the actuals of 1893-94 and of 1892-93.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

20.—Police—continued.

214. Under *Government Railway Police* the savings occur chiefly in Madras due to over-estimate, and in Punjab and Bombay, to the transfer of the Sind Section, of the North-Western Railway Police, to the control of the Punjab Government from 1st September 1893, provision for the whole year having been made in both the provinces. The extra expenditure in India is on account of the Godhra-Ratlam Railway Police, and in North-Western Provinces is due to share of cost recoverable from East Indian Railway not having been recovered in full during the year.

215. Under *Village Police* the excess in North-Western Provinces is due to a further extension of the village watch system in Oudh, and payment of arrear pay of village chaukidars in some districts in Oudh, the saving in Burma, which almost covers the excess in the North-Western Provinces is accounted for by the gradual introduction of the Village Act.

216. Under *Special Police*, the excess expenditure has been almost wholly on account of the Abor expedition in Assam, counterbalanced by savings in Bengal and Bombay. In Bengal a special provision of 7.5 for unforeseen charges of the Lushai Hill Police was made in the Estimate, but only utilized to the extent of 1.8; this saving, however, was reduced by the charges of the Bengal Military Police, which were not provided for in the Budget. The saving in Bombay is chiefly under Mahi Kantha Agency Police, and Mewasis and Bhils. The difference between the actuals of the year 1892-93 and of the year 1893-94 is chiefly due to high expenditure on account of the Lushai Hill Police in the previous year, partly counterbalanced by the high charges on account of the Abor expedition in the year under review.

217. The variation under *Cattle Pounds* is due chiefly to an over-estimate in the case of Madras. The increase under *Other Charges* occurs mainly in India under Thuggee and Dacoity, due to the payment of Exchange Compensation Allowance, to the privilege leave of the General Superintendent, and to the appointment of two additional officers on a re-organisation of the department.

21.—Marine.

			BURMA.		Assam.	Bengal.	Madras.	Bombay.	TOTAL.
		India.	Upper.	Lower.					
General Supervision and Accounts.	Accounts .	1892-93	14.3	...	...	...	...	...	14.3
	Budget .		15.5	...	...	...	...	...	15.5
	Revised .	1893-94	16.2	...	...	...	...	...	16.2
	Accounts .		16.3	...	...	...	...	...	16.3
Marine Survey and Establishment.	Accounts .	1892-93	7.1	...	...	7.4	7	1.9	21.3
	Budget .		9.0	...	...	7.8	7	8.0	23.9
	Revised .	1893-94	8.8	...	...	8.2	7	8.0	24.8
	Accounts .		8.6	...	...	8.2	7	1.8	23.8
Dockyards .	Accounts .	1892-93	54.4	...	...	...	...	...	54.4
	Budget .		73.6	...	...	...	...	...	73.6
	Revised .	1893-94	56.3	...	...	...	...	...	56.3
	Accounts .		51.0	...	...	...	...	...	51.0
Salaries and Allowances of Officers and men afloat.	Accounts .	1892-93	77.2	8.4	4.8	2.4	7.2	1	101.0
	Budget .		90.5	14.2	6.0	2.6	7.9	3.3	125.4
	Revised .	1893-94	80.6	12.7	4.5	2.4	7.4	1	108.6
	Accounts .		81.4	12.0	4.8	2.0	7.7	4	110.3
Marine Stores and Coal for Building and Repairs of Ships.	Accounts .	1892-93	-17.1	12.1	2.9	2.3	7.5	...	8.2
	Budget .		45.0	16.8	4.1	2.5	7.4	...	76.6
	Revised .	1893-94	-15.0	15.0	4.1	1.8	8.0	...	13.0
	Accounts .		-29.4	15.6	2.2	8	8.0	...	-1.1
Pilotage, Pilot Establishment, and Vessels.	Accounts .	1892-93	...	...	...	54.6	...	3	55.1
	Budget .		...	...	...	58.9	...	3	59.4
	Revised .	1893-94	...	...	...	53.8	...	3	54.3
	Accounts .		...	...	...	52.1	...	4	52.7
Other Charges	Accounts .	1892-93	59.3	22.2	23.0	5.0	17.7	10.2	137.6
	Budget .		23.4	21.4	41.7	4.1	21.7	1.0	113.5
	Revised .	1893-94	22.3	16.4	35.5	3.1	14.1	10.7	102.3
	Accounts .		18.0	16.2	29.2	2.9	18.1	11.3	96.3
TOTAL	Accounts .	1892-93	195.2	77.6	9.9	94.4	11.0	3.8	391.9
	Budget .		257.0	108.6	9.4	103.7	5.0	4.2	487.9
	Revised .	1893-94	169.2	90.7	7.5	91.5	11.5	4.5	374.9
	Accounts .		145.9	86.5	5.9	94.1	12.4	4.5	349.3

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

21.—Marine—continued.

			Sterling.	Ex- change.	TOTAL.				
England	{	Accounts . 1892-93	290.5	174.7	465.2	Total, including England.	{	Accounts . 1892-93	857.1
		Budget .	217.4	136.3	353.7			Budget .	841.6
		Revised .	244.7	157.5	402.2			Revised .	777.1
		Accounts . 1893-94	245.4	159.5	404.9			Accounts .	754.2

218. The small excess under *General Supervision and Accounts* is due to Exchange Compensation Allowance. The small difference under *Marine Survey and Establishment* does not call for remarks. The saving under *Dockyards* is due to the introduction, after the framing of the Estimate, of the system of adjusting recoveries, for work done for other departments and Local Governments, by deduction from charges, instead of by addition to receipts. The decrease under receipts, due to the same cause has been noticed under XVIII.—Marine. The decrease under *Salaries and Allowances of Officers and men afloat*, as compared with the Estimate, occurs chiefly in India, where it is due to the establishment being under the sanctioned strength, and to the late arrival of the steamer *Minto*. The saving in Burma is due to some launches having been lent to other departments, and the late arrival of steamers constructed for the Burma Administration; in Madras a provision of 2.6 to supplement, in cases of necessity, the expenditure incurred by the Port Funds for the maintenance of the dredger *Wenlock* was not required. Under *Marine Stores and Coal for Building and Repairs of Ships*, the minus entries are the result of the system of adjusting recoveries by deduction from charges, the charges also were lower under this head on account of the late arrival of steamers, and loan of launches to other departments as mentioned above; in Assam the Estimate proved too high. Recoveries for work done having been larger than anticipated, chiefly account for the difference between the actuals and the Revised. The variation in Bombay is due to the transfer to *Other Charges* in March 1894 of a charge, provided for under this head in the Revised. The charges under *Pilotage, Pilot Establishment, and Vessels* are liable to large fluctuations, as they depend on the tonnage of shipping visiting the port. For purposes of comparison the following table is added showing both receipts and expenditure for the seven years commencing from 1887-88:—

	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
Receipts	88.4	85.8	80.8	84.5	88.9	84.4	85.5
Expenditure	60.2	58.9	55.3	58.3	59.2	55.1	52.7

219. Under *Other Charges* there is a decrease, which was partly anticipated in the Revised Estimates. An under-estimate for construction of new vessels and special payments of 7.0 to the Madura port for repayment of a loan on account of purchase of the Pamban dredger, and of 1.4 to the Ganjam ports, account for the increase in Madras. The excess in Bombay has been referred to under *Marine Stores, etc.* The decrease in India is due chiefly to the appointment of interpreters for vessels in the Persian Gulf having been vacant, to savings in the Perim Light House and the Coal Depôts, and to the provision for the hire of a vessel for the annual tour of the Lieutenant-Governor not having been required; many of the charges under this head are liable to fluctuations for which no particular reasons can be ascribed. The decrease in Burma is due chiefly to the non-construction of the port light tender, to the provision for ration allowances and for construction of vessels not having been fully expended, to the reduction of the subsidy for the Attaran-Natmaw and Kyondo line, and to the discontinuance of the contribution paid to the Akyab Port Trust from June; the decrease in Assam is due to a Ferry steamer not having been taken over from the Gauhati Municipality; in Bengal the saving is due chiefly to part payment of the cost of construction of the vessel to replace the *Coleroon*, having been made in 1892-93, though provided for in the year under review, partly counterbalanced by further payments sanctioned by Government.

220. The excess in England is mainly due to the postponement to this year of payments on account of the Indian troop ship *Warren Hastings* which, when the Budget was framed, was expected to be made in 1892-93, to the increase in the pay and passage of Marine officers on appointment, and to adjustment of arrears for the years 1891-92 and 1892-93 on account of subsidy to the Admiralty.

22.—Education.

			India.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Central Prov- inces.	Upper. Lower.							
Direction	{	Accounts . 1892-93	...	2.7	...	2.8	1.8	6.1	3.9	4.3	5.2	31.0
		Budget .	...	2.8	...	3.0	2.8	6.3	4.2	4.5	5.3	32.9
		Revised .	...	2.8	...	3.2	2.4	6.4	4.4	4.7	5.1	33.5
		Accounts . 1893-94	...	2.6	...	3.1	2.5	6.5	4.4	4.7	5.3	33.5

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

22.—Education—continued.

			India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Inspection	{	Accounts 1892-93	8	7.3	3.9	7.2	3.8	59.1	25.3	16.6	36.2	22.8	183.0
		Budget	9	10.4	4.1	8.6	3.8	60.0	27.3	16.2	35.9	23.6	190.8
		Revised	8	7.5	4.0	8.1	4.0	58.8	25.9	16.8	30.7	23.4	186.0
		Accounts	8	7.6	4.0	7.9	4.0	58.8	25.9	16.7	30.6	23.8	180.1
University	{	Accounts 1892-93	...	...	...	...	...	...	...	3.8	...	1.0	4.8
		Budget	...	...	...	...	...	...	...	3.8	...	1.0	4.8
		Revised	...	...	...	...	...	...	...	3.8	...	5	4.3
		Accounts	...	...	...	...	...	...	...	3.8	...	5	4.3
Government leges.	{	Accounts 1892-93	3.4	1.8	...	...	...	61.0	11.8	5.5	34.2	26.1	143.8
		Budget	3.7	1.9	...	...	...	64.1	12.8	5.7	36.0	26.5	150.7
		Revised	3.8	1.8	...	...	...	62.4	14.3	6.0	36.6	25.0	149.9
		Accounts	3.8	1.7	...	...	...	64.0	14.3	5.9	36.9	24.7	151.3
Government Schools	{	Accounts 1892-93	3.9	32.3	6	8.8	9.6	77.9	105.5	68.9	106.3	197.7	611.5
		Budget	4.0	39.9	7	10.0	10.6	78.3	104.4	71.2	121.6	206.5	647.2
		Revised	3.9	29.0	9	11.0	9.8	79.4	106.0	68.3	113.4	204.5	626.2
		Accounts	3.8	30.8	8	10.9	9.7	79.6	105.9	68.1	114.3	205.2	629.1
Grants-in-aid and Payments by Re- sults.	{	Accounts 1892-93	5.7	10.3	5.0	16.4	16.3	127.4	37.5	29.2	73.6	45.8	367.2
		Budget	6.2	10.8	4.0	22.5	17.6	127.9	35.1	28.8	76.8	51.6	381.3
		Revised	6.3	13.7	4.9	18.8	17.3	126.5	34.5	28.4	76.7	46.7	373.8
		Accounts	6.3	14.0	4.5	18.5	17.6	128.2	35.6	28.1	75.1	46.2	374.3
Scholarships	{	Accounts 1892-93	6	2.7	5	1.1	1.9	21.3	5.2	7.8	2.6	7.6	51.3
		Budget	6	3.7	9	1.3	2.4	21.3	5.5	9.5	2.5	9.6	57.3
		Revised	6	2.8	8	1.2	2.0	21.9	5.1	8.0	2.3	8.1	52.8
		Accounts	6	2.6	7	1.2	2.1	21.9	5.2	7.6	2.1	8.0	52.0
Other Charges	{	Accounts 1892-93	9	1.1	1	8.7	5	6.4	5.0	2.3	2.9	12.8	40.7
		Budget	9	3.8	7	9.3	8	5.4	2.7	2.9	3.4	18.1	48.0
		Revised	1.0	8	2	9.7	4	6.1	4.0	1.7	2.9	12.3	39.1
		Accounts	1.1	7	2	9.6	6	6.4	3.7	1.5	2.9	11.9	38.6
TOTAL	{	Accounts 1892-93	15.3	58.2	55.1	33.9	359.2	194.2	138.4	261.0	318.9	1,434.2	
		Budget	16.3	73.3	65.1	37.4	363.3	192.0	142.6	281.5	341.5	1,513.0	
		Revised	16.4	58.4	62.8	35.9	361.5	194.2	137.7	273.7	325.0	1,465.6	
		Accounts	16.4	60.0	61.4	36.5	365.4	195.0	136.4	273.2	324.7	1,469.0	
			Ster- ling.	Ex- change.	TOTAL.								
England	{	Accounts 1892-93	1.7	1.1	2.3	Total, including Eng- land.							
		Budget	1.5	9	2.4								
		Revised	1.7	1.1	2.8								
		Accounts	1.6	1.1	2.7								
						{ Accounts 1892-93 . 1,437.0 Budget Revised 1893-94 . 1,513.4 Accounts . 1,468.4 1,471.7							

221. The Indian expenditure shows an increase over the previous year of 34.8, but a decrease of 44.0 compared with the Budget Estimate. The increase is generally due to the normal development of the department and to the grant of Exchange Compensation Allowance amounting to 10.7. The saving on the Budget Estimate has been contributed to by almost all the heads, but is greatest under *Government Schools*. The transfer of certain schools in Central Provinces to Municipalities, the abolition of the Nagpur Book Depot, the transfer to the Public Works Department and to the adjusting heads of charges for construction of Local Board School Buildings in Bombay and the high estimate under result and salary-grants and grants to technical schools in Burma, Madras and Bombay are some of the causes of the decrease with reference to the Budget Estimates.

222. The payment of Exchange Compensation Allowance has reduced the saving which would otherwise have accrued under *Direction* owing to the appointments of Inspector General of Education in the Central Provinces, and of Directors in Madras and Bombay being held by acting officers. The excess over the previous year's expenditure is chiefly on account of payments of Exchange Compensation Allowance. Under *Inspection*, the saving in Central Provinces is due to anticipated additional appointments not having been fully sanctioned by the Government; in the North-Western Provinces it is nominal, as the charges on account of the Oudh Book Depot have been transferred from this head to *Other*

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

22.—Education—continued.

Charges. The *University* grant in Bombay was reduced by half after the framing of the Budget Estimates. Under *Government Colleges* the excess over the Budget Estimates in North-Western Provinces is due to the appointment of a new Law Professor in the Benares College, smaller savings from Salaries, special charges in connection with a workshop established in the Muir Central College, and the purchase of physical science apparatus; in Madras the increase is almost wholly in the charges of the College of Engineering under which the provision for Salaries and Supplies and Services proved quite insufficient. Under the latter head no provision was made for cost of Europe Store, the charge for which amounted to 1.4. The saving in Bombay which nearly counterbalanced these excesses, is due to absentees and changes in the *personnel* of the staff, and to the lapsing of the provision for the Principal, Law College. Under *Government Schools* there are savings in most of the provinces. The decrease in Central Provinces is due, partly to the expenditure on primary education, for which 5.0 was provided under this head, being debited against *Grants-in-aid* and partly to some schools within Municipal limits having been transferred to the control of Municipalities. In Punjab the saving is due partly to over-estimate, and partly to a vacancy in the appointment of the Principal, Mayo College. In Madras the estimate for primary education, the charges for which are rising annually, consequent on an order of Government requiring local bodies to spend on primary education all funds set free by the transfer to Government of charges for technical education, was pitched too high and resulted in the large saving shown under this head. Under *Grants-in-aid and Payments by Results*, there is a saving of 7.2, chiefly in Burma, Madras, and Bombay, counterbalanced by an excess in the Central Provinces. In the first two provinces the saving is due to payments on account of results-grants, grants to technical schools and salary—grants to certificated teachers not having been as high as anticipated. The saving in Bombay is nominal, as it represents transfers to the Public Works Departments (3.5) and to the adjusting heads Contributions from Provincial to Local (1.8), in connection with school buildings being constructed by Local Boards. The excess in the Central Provinces is due to the transfer to this head of expenditure on primary education as has been explained under *Government Schools*. The saving under *Scholarships* is chiefly due to the transfer of certain schools in the Central Provinces to the control of Municipalities, to over-estimate in Punjab, and to decreased payment on account of secondary and training schools in Bombay. Under *Other charges* the savings in the Central Provinces is due to the abolition of the Government Book Depot at Nagpur, and in Bombay chiefly in the Purchase and Publication of Books for the Local Book Depot. The excess in North-Western Provinces has been explained under *Inspection*.

223. The small increase in England is in respect of Indian Government scholars.

23.—Ecclesiastical.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Church of England	Accounts	1892-93	14.7	4.2	4.2	5.7	1.2	14.1	20.1	20.0	31.7	24.6	140.5
	Budget		14.6	4.4	4.7	5.7	1.7	15.6	20.5	20.5	31.6	24.5	143.8
	Revised		14.7	4.2	3.2	5.5	1.5	13.9	21.0	21.3	33.7	28.1	147.1
	Accounts	1893-94	14.8	4.0	3.1	5.3	1.5	14.5	21.1	21.1	33.8	29.3	148.5
Church of Scotland	Accounts	1892-93	8	...	...	...	...	1.7	1.8	3	3.3	4.0	11.0
	Budget		1.0	...	...	...	...	1.7	1.8	6	3.2	4.2	12.5
	Revised		5	5	...	...	...	1.8	2.1	5	2.7	4.3	12.4
	Accounts	1893-94	6	5	...	...	...	1.9	2.1	5	2.8	3.8	12.2
Allowance to other Clergymen.	Accounts	1892-93	7	4	1	5	...	1.0	1.6	2.6	9	2.2	10.0
	Budget		6	2	1	6	...	1.0	1.6	2.2	1.0	2.4	9.7
	Revised		8	3	2	6	...	1.0	1.6	2.9	1.0	2.3	10.7
	Accounts	1893-94	8	3	2	5	...	1.0	1.5	2.8	1.0	2.4	10.5
Payments to Offi- cers of other Pro- vinces.	Accounts	1892-93	...	...	...	...	...	...	...	...	...	2	2
	Budget		...	...	...	...	...	...	...	...	...	...	...
	Revised		...	...	...	...	...	...	...	...	...	...	...
	Accounts	1893-94	...	...	...	...	...	...	...	...	...	2	2
Charges for Cemeteries.	Accounts	1892-93	4	2	2	3	1	6	8	6	9	9	5.0
	Budget		3	2	2	2	1	6	8	6	1.1	9	5.0
	Revised		3	2	2	2	1	6	8	6	1.1	9	5.0
	Accounts	1893-94	3	2	2	3	1	6	8	6	1.1	8	5.0
TOTAL	Accounts	1892-93	16.6	4.8	11.0		1.3	17.4	24.3	23.5	36.8	31.9	167.6
	Budget		16.5	4.8	11.5		1.8	18.9	24.7	23.9	36.9	32.0	171.0
	Revised		16.3	5.2	9.9		1.6	17.3	25.5	25.3	38.5	35.6	175.2
	Accounts	1893-94	16.5	5.0	9.0		1.6	18.0	25.5	25.0	38.7	36.5	176.4

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*23.—Ecclesiastical—*continued.*

			Ster- ling.	Ex- change.	Total.				
Eng. and.	Accounts	1892-93	3	2	5	Total, including Eng- land.	Accounts	1892-93	168,1
	Budget		3	2	5		Budget		171,5
	Revised	1893-94	2	4	3		Revised	1893-94	175,5
	Accounts		1	1	2		Accounts		176,6

224. The variations in the Indian expenditure requiring explanation occurred almost entirely under the head *Church of England*. The increase of 4,7 over the Budget and of 8,0 over the actuals of the previous year under this head are due chiefly to Exchange Compensation Allowance. In Bombay the charges were further enhanced by the presence on duty of a larger number of Chaplains; on the other hand there were savings in Burma consequent on the abolition of the Toungoo Chaplaincy, and some of the other appointments having remained vacant for a part of the year. The savings in Bengal also were larger than anticipated. *Allowances to Other Clergymen* were under-estimated in the Punjab.

24.—Medical.

			India.	Central Prov. inces.	BURMA.		Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.	
					Upper.	Lower.								
Medical Establish- ments.	{	Accounts .	1892-93 .	11,0	17,8	11,0	14,9	13,0	59,8	44,5	31,1	46,6	31,5	281,2
		Budget .		10,3	18,9	11,3	15,9	12,5	58,6	44,4	31,5	45,0	32,7	281,1
		Revised .	1893-94 .	10,8	19,9	13,2	17,2	12,2	61,8	47,7	33,0	48,8	35,6	300,2
		Accounts .		10,9	19,1	13,0	17,0	12,2	61,6	46,8	33,7	50,2	35,6	300,1
Vaccine Establish- ments and Sani- tary Commis- sioner.	{	Accounts .	1892-93 .	6,9	8,2	7	2,8	2,7	19,8	19,0	11,8	78,5	30,0	180,4
		Budget .		6,0	11,1	8	4,6	3,0	20,2	18,0	11,9	83,4	31,2	191,1
		Revised .	1893-94 .	7,6	9,4	8	2,9	2,7	21,7	19,9	11,9	79,2	31,5	187,6
		Accounts .		7,8	8,7	8	3,1	2,7	22,0	20,1	11,4	77,5	31,3	185,4
Medical Colleges and Schools.	{	Accounts .	1892-93 .	...	...	...	3	...	26,6	2,9	13,1	17,1	17,7	77,2
		Budget .		...	...	...	4	...	26,8	2,9	13,0	15,6	18,6	77,3
		Revised .	1893-94 .	...	...	...	3	...	29,1	2,9	12,5	19,2	18,4	82,4
		Accounts .		...	...	...	2	...	29,1	2,9	12,0	19,8	18,5	82,5
Government Hospi- tals and Dispen- saries.	{	Accounts .	1892-93 .	5,5	7,7	6,5	3,0	10,8	49,1	46,9	33,7	95,0	67,5	325,7
		Budget .		6,2	8,3	6,1	3,0	11,7	46,3	43,7	34,2	97,4	68,3	325,2
		Revised .	1893-94 .	5,7	7,6	5,0	3,2	11,9	52,2	46,8	32,3	94,9	66,1	325,7
		Accounts .		6,1	8,2	5,2	3,6	12,1	50,2	45,5	33,6	99,2	66,3	330,0
Lunatic Asylum	{	Accounts .	1892-93 .	4	1,7	...	3,3	8	11,2	6,7	3,1	9,3	11,2	47,7
		Budget .		4	1,7	...	3,5	1,1	11,0	6,7	3,1	9,1	11,6	48,2
		Revised .	1893-94 .	4	1,7	...	3,3	9	11,4	6,8	3,2	9,8	11,2	48,7
		Accounts .		7	1,5	...	3,3	8	11,2	6,8	3,0	9,8	11,0	48,1
Grants for Medical Purposes.	{	Accounts .	1892-93 .	...	3	1	7	3	4	1,1	...	9	7	4,5
		Budget .		...	4	1	7	6	3	1,0	...	5	6	4,2
		Revised .	1893-94 .	...	1	7	7	3	2	1,0	...	9	5	4,4
		Accounts .		...	1	7	7	4	2	9	...	9	4	4,3
Other Charges	{	Accounts .	1892-93 .	...	...	...	3	...	3,9	8	1	1,6	2,2	8,9
		Budget .		...	...	...	4	...	4,3	1,5	2	2,0	2,3	10,7
		Revised .	1893-94 .	...	...	...	4	...	4,1	2,4	3	2,1	2,3	11,6
		Accounts .		...	...	...	5	...	4,1	2,4	3	2,1	2,2	11,6
TOTAL	{	Accounts .	1892-93 .	23,8	35,7	43,6	27,6	170,8	121,9	92,9	249,0	160,8	926,1	
		Budget .		23,8	40,4	46,8	28,9	167,5	118,2	93,9	253,0	165,3	937,8	
		Revised .	1893-94 .	24,5	38,7	47,7	28,0	180,5	127,5	93,2	254,9	165,6	960,6	
		Accounts .		25,5	37,6	48,1	28,2	184,4	125,4	94,0	259,5	165,3	968,0	

			Ster- ling.	Ex- change.	Total.					
England	{	Accounts .	1892-93 .	9,7	5,8	15,5	Total, including Eng- land.	Accounts .	1892-93 .	941,6
		Budget .		7,0	4,4	11,4		Budget .		949,2
		Revised .	1893-94 .	6,8	4,4	11,2		Revised .		971,8
		Accounts .		6,7	4,4	11,1		Accounts .	1893-94 .	979,1

			Ster- ling.	Ex- change.	Total.				
England	Accounts	1892-93	9,7	5,8	15,5	Total, including Eng- land.	Accounts	1892-93	941,6
	Budget		7,0	4,4	11,4		Budget		949,2
	Revised	1893-94	6,8	4,4	11,2		Revised	1893-94	971,8
	Accounts		6,7	4,4	11,1		Accounts		979,1

225. The Indian expenditure shows an increase of 30,2 over the Budget Estimate, occurring chiefly in Bengal, North-Western Provinces, and Madras under nearly all the heads and being highest under *Medical Establishment* (19,0) of which the larger portion is on account of Exchange Compensation Allowance. Other reasons for excess under this minor head are, in Burma, the creation of the new District of Mynungmya, in the North-Western Provinces, increased expenditure under travelling allowance to Civil

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

24.—Medical—continued.

Surgeons touring in their newly-sanctioned capacity of District Superintendents of Vaccination, and in Madras and Bombay, the presence on duty of a larger number of officers than anticipated. Under *Vaccine Establishments and Sanitary Commissioner* the accounts show a saving of 5.7 as compared with the Budget, and an excess of 5.0 over the actuals of the past year. In Central Provinces the provision for sanitary improvements was not fully utilised; in Burma the provision for a Sanitary Engineer was not utilised, as the appointment was not sanctioned during the year; and in Madras, the Budget was an over-estimate. These savings are partly counterbalanced by excesses in India, Bengal, and North-Western Provinces. Payment of Exchange Compensation Allowance, and of allowances to Dr. Haffkine for cholera inoculation experiments, account for the small increase in India; that in Bengal is due to an over-estimate of the probable savings, and the excess in North-Western Provinces is due chiefly to purchase of tents for District Superintendents of Vaccination. In Bombay the charge for Exchange Compensation Allowance absorbed a provision for special vaccination establishments which was not utilised. The excess under *Medical Colleges and Schools*, besides being due to Exchange Compensation Allowance, is accounted for by large payments on account of scholarships and stipends in Bengal and Madras, high contingent expenditure of medical schools in Bengal, and increased charges on account of cost of Europe stores and privilege leave in Madras. The saving in Punjab is due to an over-estimate and that in Bombay to the abolition of the chair of Clinical Medicine in the Grant Medical College. The increase under *Government Hospitals and Dispensaries* occurs chiefly in Bengal, and is due chiefly to adjustment under this head of the salaries of reserve medical subordinates provided for in the original Estimate under "Medical Establishments," and to the charges for diet and clothing of patients having been unusually high; the excess in Assam is attributable to the opening of new dispensaries; that in Madras is owing to revision of Establishment and increased expenditure on dieting, which is increasing with the increase of patients; the high figure in the North-Western Provinces is accounted for by increased charges on account of salaries of Assistant Surgeons and new grants to Female Hospitals and other dispensaries; the saving in Bombay occurs chiefly under supplies and services and contingencies of the Presidency Hospital. The actuals of past year in Bombay include some special charges such as purchase of furniture for St. George's Hospital and expenditure on water-supply to Jamsetji Jijibhoy and Kama Hospitals. Under *Lunatic Asylum* the increase in India is chiefly on account of diet of lunatics in the Mysore Assigned Tracts sanctioned after the Revised Estimates had been framed, and in Madras anticipated savings under salaries were not realized. These excesses are almost counterbalanced by savings in Assam and Bombay under Supplies and Services. Absence of epidemics in the Central Provinces accounts for decrease under *Grants for Medical Purposes*, the increase in Burma is due to transfer of management of certain dispensaries to Municipalities and payment of fixed grants, and the excess in Madras is accounted for by the grant to the Victoria Caste and Gosha Hospital. Under *Other Charges* the excess in North-Western Provinces is due to the appointment of an Assistant Chemical Examiner and to additional grants sanctioned by Government for science apparatus and furniture for the laboratory of the Chemical Examiner.

226. The expenditure in England does not call for explanation.

25.—Political.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W P. and Oudh..	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Political Agents	Accounts.	1892-93	177.2	2.8	26.9	...	24.8	...	2.7	23.8	9.2	55.5	322.0
	Budget	1893-94	180.1	2.4	23.5	...	15.7	...	2.7	35.1	7.7	50.0	323.8
	Revised	1893-94	181.2	3.2	27.6	...	15.2	...	2.4	42.0	8.1	57.0	330.7
	Accounts.		184.9	3.5	24.8	...	14.7	3	2.4	42.2	7.8	57.5	338.1
Charges on the N.- W. Frontier.	Accounts.	1892-93	94.4	...	...	...	...	...	...	50.1	...	...	124.5
	Budget	1893-94	98.1	...	...	...	...	...	...	32.3	...	...	130.4
	Revised	1893-94	95.9	...	...	...	...	...	...	30.2	...	...	126.1
	Accounts.		93.7	...	...	...	...	...	...	30.9	...	...	124.0
Political Subsidies	Accounts.	1892-93	154.5	...	...	...	...	...	...	5	...	...	155.0
	Budget	1893-94	138.6	...	...	...	...	...	...	1.5	...	...	140.1
	Revised	1893-94	198.6	...	...	...	...	...	...	1.6	...	...	200.2
	Accounts.		229.7	...	...	...	...	...	...	1.3	...	...	231.0
Entertainment of Envoyes and Chiefs.	Accounts.	1892-93	11.6	...	1	...	1	2	...	4.6	...	1.8	18.4
	Budget	1893-94	5.2	...	4	...	3	9	...	3.8	...	1.8	12.4
	Revised	1893-94	6.9	...	9	...	2	3	...	5.2	...	1.8	15.3
	Accounts.		5.3	...	6	...	1	2	...	5.8	...	2.0	14.0

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*25.—Political—*continued.*

			India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Durbar Presents and Allowances to Vakeels.	Accounts . 1892-93	4.0	...	2	3	1	3	...	1.0	...	2.9	8.8	
	Budget .	5.7	...	4	5	3	1.7	2	1.6	...	4.1	14.5	
	Revised . 1893-94	2.9	8	9	5	1	1.0	1	9	...	5.3	12.5	
	Accounts .	3.1	8	1.2	4	1	6	1	1.1	...	0.3	13.7	
Refugees and State Prisoners.	Accounts . 1892-93	4.9	...	3	7	...	4	11.5	46.6	1	18.9	83.4	
	Budget .	5.0	...	4	8	...	...	11.5	46.5	1	18.6	82.9
	Revised . 1893-94	5.0	...	1	8	...	...	11.4	46.1	1	18.4	81.9
	Accounts .	5.0	...	1	7	...	...	11.4	46.2	1	18.4	81.9
Other Charges	Accounts . 1892-93	43.0	1	6.3	2	2	6.4	2	20.8	1	16.1	93.4	
	Budget .	41.4	1	6.2	4	6	3.0	2	27.7	1	16.3	96.0	
	Revised . 1893-94	61.9	1	11.1	2	5	5.9	5	29.5	1	15.1	124.9	
	Accounts .	63.7	1	11.8	5	3	5.7	5	28.3	1	15.3	126.3	
TOTAL	Accounts . 1892-93	489.6	2.0	35.0		25.2	7.3	14.4	127.4	9.4	95.2	806.4	
	Budget .	474.1	2.5	32.6		16.9	5.6	14.6	148.5	7.9	97.4	800.1	
	Revised . 1893-94	552.4	4.1	42.1		16.0	7.2	14.4	155.5	8.3	97.6	897.6	
	Accounts .	585.4	4.4	40.1		15.2	6.8	14.4	155.8	8.0	99.5	929.6	

		Ster- ling.	Ex- change.	Total.			
England.							
Mission to the Court of Persia.	Accounts . 1892-93	7.0	4.2	11.2	Total, including England.	Accounts . 1892-93	842.1
	Budget .	7.0	4.4	11.4		Budget .	835.7
	Revised . 1893-94	7.0	4.5	11.5		Revised .	933.8
	Accounts .	7.0	4.6	11.6		Accounts . 1893-94	965.9
Her Majesty's Es- tablishment China.	Accounts . 1892-93	12.5	7.5	20.0			
	Budget .	12.5	7.8	20.3			
	Revised . 1893-94	12.5	8.1	20.6			
	Accounts .	12.5	8.1	20.6			
Other Charges	Accounts . 1892-93	2.8	1.7	4.5			
	Budget .	2.4	1.5	3.9			
	Revised . 1893-94	2.5	1.6	4.1			
	Accounts .	2.5	1.6	4.1			
Total England	Accounts . 1892-93	22.3	13.4	35.7			
	Budget .	21.9	13.7	35.6			
	Revised . 1893-94	22.0	14.2	36.2			
	Accounts .	22.0	14.3	36.3			

227. The charges in India show an excess of 129.5 over the Budget Estimates, and of 123.2 over the actuals of the previous year. The excess over the Budget Estimate is almost wholly in *India*, chiefly under *Political Subsidies*, 91.1 on account of increased payment to His Highness the Amir of Afghanistan under the new agreement and for arrears due, and under *Other Charges* for special political missions of Herat and Kabul, exploration of the Borkhampti country and Afghan Border Demarcation charges, amounting in all to 22.4. There is also an excess of 15.8 chiefly in the first minor head on account of Exchange Compensation Allowance.

228. Under *Political Agents* the increase is due, apart from Exchange Compensation Allowance, in India chiefly to increased travelling expenses in Baluchistan, counterbalanced by savings under salaries due, to the appointment of junior officers on lower pay in place of officers on leave, and in Punjab to want of provision for increase of salary to the Resident in Kashmir, to arrear payment of salaries of officers attached to the Gilgit Political Agency, and to adjustment of salary and other charges of the Special Assistant in Kashmir for Chinese affairs, for which provision was made under *Other Charges*. The saving in Assam is due to short expenditure under "Transport and Commissariat Establishment." The high figures of 1892-93 in this province are accounted for by the quasi-military operations in the North Lushai Agency and those in Madras by the charges incidental to His Excellency the Viceroy's visit. The excess over the actuals of the previous year in Punjab is due to Exchange Compensation Allowance and to charges for the Gilgit Political Agency as explained above.

229. There are savings both in India and Punjab under *Charges on the North-Western Frontier*. Those in India are 8 in Zhob Levy Corps, 6 in Kelat, 2 in South-Eastern Baluchistan, 1.7 on account of the appointment of the Agent, Governor General, Khorassan and Seistan having been temporarily vacant, 4 on account of the appointment of a junior Medical Officer in the Khorassan Agency and 7 on account of minor variations. In Punjab the saving was due chiefly to the grant for guarding hill passes not having been fully utilised.

230. The increase under *Political Subsidies* has been explained above.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

25.—Political—continued.

231. The excess under *Entertainment of Envoys and Chiefs* is due in Burma to expenditure incurred on account of the Viceroy's visit in Punjab to an under-estimate and in Bengal, the charges incurred in the South Lushai Hills, provided for under this head, were adjusted under *Other Charges*. The heavy expenditure in 1892-93 was on account of the visit of the Prime Minister of Nepal.

232. The decrease under *Durbar Presents and Allowances to Vakeels* as compared with the Budget, is due chiefly to savings in India, Bengal, and Punjab, partly counterbalanced by excesses in Central Provinces, Burma, and Bombay. In India the Budget was an over-estimate; in Bengal the Estimate which was based on the normal expenditure of previous year proved to be too high, the charges of this and the previous year being unusually low, and in Punjab the grant was not fully utilised. The excess in Central Provinces represents expenditure incurred in connection with the installation of the Feudatory Chiefs in the Chhatisgarh Division, which was not anticipated when the Budget Estimate was framed; that in Burma is due to the Viceroy's visit, and that in Bombay to expenditure in connection with a Durbar held at Ahmedabad, and for purchase of horses for the Rajah of Kolhapur in connection with his installation.

233. Under *Refugees and State Prisoners* the Bengal expenditure of 1892-93 is on account of Burmese prisoners at Hazaribagh. The saving in Bombay is due to the lapsing of certain allowances owing to the holders having returned to Afghanistan.

234. The excess under *Other Charges* occurs chiefly in India, Burma, and Bengal. In India it is due to special political expenditures of 3.3 on account of Herat Mission, 15.6 for Kabul Mission, 1.0 for exploration of the Borkhampti country and 2.5 on Afghan Border Demarcation charges. There has also been an increase of 1.2 on account of Exchange Compensation Allowance, under charges for organisation of Imperial Service Troops which was however covered by a saving of 1.8 under Secret Service. The charges for Kengtung Kencheng Mission, extra military expenditure in connection with the Anglo-Siamese Boundary Commission and heavier miscellaneous expenses to frontier expeditions, in Burma, and in Bengal, the continued employment of Mr. Paul, on special duty in connection with the Sikkim negotiations, were not anticipated, and caused the excesses in these provinces. In Punjab the saving under this head, consequent on the transfer to the head *Political Agents* of charges on account of the Chinese Turkestan Mission, has not been sufficient to meet the charges connected with the administration of the Kurram country.

235. The sterling expenditure in England practically agrees with the Budget Estimate.

26.—Scientific and other Minor Departments.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bom- bay.	TOTAL.
					Upper.	Lower.							
SCIENTIFIC.													
Survey of India	{	Accounts . 1892-93	109.7	...	...	...	...	...	...	...	...	...	109.7
		Budget .	111.8	...	...	...	...	...	...	...	...	...	111.8
		Revised . 1893-94	116.4	...	...	...	...	...	...	...	...	...	116.4
		Accounts	118.1	...	...	...	...	...	...	...	...	...	118.1
Botanical Survey	{	Accounts . 1892-93	2.0	...	I	...	...	...	...	...	...	...	2.1
		Budget .	2.0	...	...	...	I	...	...	...	...	...	2.1
		Revised . 1893-94	2.1	...	...	...	I	...	...	...	...	...	2.2
		Accounts	2.0	...	I	...	I	...	...	...	...	...	2.2
Geological Survey and Museum.	{	Accounts . 1892-93	19.7	...	...	...	...	...	...	...	...	...	19.7
		Budget .	18.8	...	...	...	...	...	...	...	...	...	18.8
		Revised . 1893-94	18.9	...	...	...	...	...	...	...	...	...	18.9
		Accounts	18.6	...	...	...	...	...	...	...	...	...	18.6
Meteorological De- partment.	{	Accounts . 1892-93	29.2	...	...	...	...	...	...	...	...	...	29.2
		Budget .	27.8	...	...	...	...	...	...	...	...	...	27.8
		Revised . 1893-94	29.0	...	...	...	...	...	...	...	...	...	29.0
		Accounts	31.0	...	...	...	...	...	...	...	...	...	31.0
Archæological De- partment.	{	Accounts . 1892-93	3.0	...	...	I	...	...	...	...	2.3	...	5.4
		Budget .	4.8	...	...	1.0	...	...	...	...	2.0	...	7.8
		Revised . 1893-94	3.3	...	...	1.0	...	...	...	...	2.5	...	6.8
		Accounts	3.4	...	...	3	...	...	...	...	2.8	...	6.5
Museums	{	Accounts . 1892-93	6.9	2	...	3	...	2.5	1.3	1.0	2.0	9	16.0
		Budget .	7.6	2	...	3	...	1.6	1.2	4	2.8	2.8	16.9
		Revised . 1893-94	7.5	2	...	3	...	2.0	1.2	5	3.0	1.0	15.7
		Accounts	7.4	2	...	2	...	2.1	1.1	7	2.9	9	15.5

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

26.—Scientific and other Minor Departments—continued.

		India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.	
				Upper.	Lower.								
Other Scientific De- partments.	Accounts . 1892-93 .	...	...	...	1,2	...	2,3	1	...	2,4	3,1	9,1
	Budget .	...	...	1	9	1	2,1	2	...	2,5	2,9	8,8
	Revised . 1893-94 .	...	...	1	4	1	2,1	1	...	2,5	3,0	8,3
	Accounts .	3	...	...	2	2	2,0	1	...	2,3	3,1	8,2
AGRICULTURAL.													
Experimental Cultiva- tion.	Accounts . 1892-93 .	2,4	1,1	2,5	2	...	2,0	2,5	1,3	...	4,9	16,9	
	Budget .	4,5	1,2	2,5	2	...	2,0	3,2	1,2	1	4,4	19,3	
	Revised . 1893-94 .	4,3	1,1	1,8	1	...	2,0	3,3	1,7	...	4,6	18,9	
	Accounts .	2,4	1,4	1,8	1	...	1,7	3,6	1,0	...	4,5	26,5	
Cinchona Planta- tions.	Accounts . 1892-93 .	...	...	...	...	...	10,5	2	...	7,7	...	18,4
	Budget .	...	...	...	...	...	10,4	...	...	8,3	...	18,7
	Revised . 1893-94 .	...	...	...	...	...	16,0	...	...	8,0	...	24,0
	Accounts .	...	...	...	...	...	17,7	...	...	7,3	...	25,0
Public Exhibitions and Fairs.	Accounts . 1892-93 .	3,1	7	1	2	3	1,0	5,1	3,4	...	1,3	15,2	
	Budget .	2,2	9	2	2	3	1,8	4,6	4,2	2	1,4	16,0	
	Revised . 1893-94 .	2,0	8	1	2	3	2,0	4,9	5,0	2	1,7	17,2	
	Accounts .	2,3	6	...	1	3	1,9	7,5	3,8	2	1,5	18,2	
Veterinary and Stal- lion Charges.	Accounts . 1892-93 .	28,4	6	2	3,7	...	1,3	2,4	10,2	3,2	13,4	63,4	
	Budget .	30,0	1,1	6	4,1	1	3,6	3,4	11,6	4,2	16,1	74,2	
	Revised . 1893-94 .	33,7	1,0	3	3,9	...	2,2	3,9	12,3	3,4	12,2	72,9	
	Accounts .	33,4	1,2	3	3,7	...	3,0	3,4	14,4	3,5	12,0	74,9	
Botanical and other Public Gardens.	Accounts . 1892-93 .	2	2,2	...	1	...	10,7	9,4	10,5	2,7	1,4	37,2	
	Budget .	2	2,4	...	1	...	11,0	9,1	10,5	2,5	1,5	37,3	
	Revised . 1893-94 .	2	2,1	...	3	...	11,0	9,0	10,1	2,5	1,1	36,3	
	Accounts .	2	2,2	...	3	...	11,6	8,9	9,8	3,0	1,0	37,0	
LABOUR AND EMI- GRATION.													
Inland Labour Transport and Emigration .	Accounts . 1892-93 .	1,0	...	...	...	3,3	3,6	2	...	1,8	...	9,9
	Budget .	9	...	...	...	3,4	3,7	2	...	1,9	...	10,1
	Revised . 1893-94 .	1,0	...	...	...	3,5	3,7	2	...	2,0	...	10,4
	Accounts .	1,1	...	...	...	3,7	3,8	2	1	2,0	...	10,9
Inspector of Fac- tories.	Accounts . 1892-93 .	...	...	...	2	...	1,3	1	1	...	4	2,1
	Budget .	...	...	...	1	...	1,8	3	1	...	2,0	4,3
	Revised . 1893-94 .	...	...	...	4	...	1,8	3	1	...	1	2,7
	Accounts .	...	1	...	4	...	2,1	3	...	...	1	3,0
STATISTICS.													
Provincial Statistics	Accounts . 1892-93 .	2	1,1	4	1,1	1	2	6	1,0	4,4	4	9,5	
	Budget .	1	1,1	5	1,2	1	2	1	1,2	7,0	5	12,0	
	Revised . 1893-94 .	1	1,1	4	1,1	1	8	2	1,0	6,3	6	11,7	
	Accounts .	2	1,0	4	1,1	2	5	1	1,0	6,2	6	11,3	
Other Statistical Charges.	Accounts . 1892-93 .	2,7	1,0	...	2,6	6	4,8	2,1	7	3,5	2,4	20,4	
	Budget .	2	1	...	...	3	2,2	...	5	...	1,2	4,5
	Revised . 1893-94 .	5	1	...	...	3	4,6	...	2	1	1,5	7,3
	Accounts .	9	1	...	...	3	4,7	...	3	1	1,4	7,8
MISCELLANEOUS.													
Miscellaneous	Accounts . 1892-93 .	4,6	1	...	...	...	3	1,0	7	10,8	9	18,4
	Budget .	4,7	1	...	...	...	3	4	6	10,3	9	17,3
	Revised . 1893-94 .	5,0	1	...	...	...	3	4	1,9	12,2	1,0	20,9
	Accounts .	4,8	1	...	...	...	3	4	2,1	13,0	1,0	21,7
TOTAL	Accounts . 1892-93 .	213,1	7,0	13,0		4,3	40,5	25,0	28,9	41,7	29,1	402,6	
	Budget .	215,6	7,1	12,0		4,4	40,1	22,7	30,3	41,8	33,7	407,7	
	Revised . 1893-94 .	224,0	6,5	10,4		4,4	48,5	23,5	32,8	42,7	26,8	410,6	
	Accounts .	226,1	6,9	9,0		4,8	51,4	25,6	33,2	43,3	26,1	426,4	
			Ster- ling.	Ex- change.	TOTAL.								
England	Accounts . 1892-93 .	44,1	26,6	70,7	Total, including Eng- land							473,3	
	Budget .	44,0	27,6	71,6									
	Revised . 1893-94 .	42,0	27,0	69,0									
	Accounts .	39,9	20,0	65,9									
												479,3	
												488,6	
												492,3	

236. The Indian expenditure exceeded the Estimates by 18,7 and the actuals of the previous year by 23,8, owing to fluctuations in several heads, notably *Survey of India* and *Cinchona Plantations*. *Census* charges decreased considerably in the year under review, but yet proved higher than was anticipated.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

26.—Scientific and other Minor Departments—continued.

237. The excess under *Survey of India* is due to the payment of Exchange Compensation Allowance, and to recoveries on account of mathematical instruments and maps supplied to other Governments and Departments having been less than estimated by 5.2. Under *Geological Survey* an excess of 1.0 on account of Exchange Compensation Allowance and appointment of Inspector of Mines, is more than covered by the savings under establishment and travelling allowance. In the *Meteorological Department* the increase is due chiefly to heavy telegram charges largely in connection with the Madras daily weather reports, and to privilege leave of the Meteorological Reporter. In the *Archæological Department* the saving, as compared with the Budget Estimate, is due to a provision of 1.5 in India for Dr. Burgess's work for publishing reports on Archæology not being utilised, and to the charges in connection with the deputation of Messrs. Fisher and Oertel not having been finally brought to account in Burma in the year under review, partly counterbalanced by heavier travelling allowance and contingent expenses in Madras than were provided for. Under *Museums*, the provision of 1.7 for the Reay Industrial Museum in Bombay was not utilized. Under *Other Scientific Departments* the variations in Burma are due to the termination of tin mining operations in the Mergui Districts in May 1893, and to the donation to the Agricultural Society, provided for under this head, having been taken against *Botanical and other Public Gardens*. The India figure is on account of donations to Scientific Societies.

238. Under *Experimental Cultivation* the saving in India is due chiefly to expenditure to the extent of 1.8 against the miscellaneous grant of the Revenue and Agricultural Department, being adjusted under other heads in accordance with the orders of the Government of India, and in Burma the Estimates proved a little too high. In the Punjab, provision was made in the Revised Estimate for water-supply to the Bruceabad Farms, but the expenditure was not incurred to the extent anticipated. Under *Cinchona Plantations* the large expenditure in Bengal is due to payment of 5.0 to Messrs. Kilburn & Co., as the first instalment of the purchase-money of the Nimbong Cinchona plantation, and to purchase of quinine (1.6); the saving in Madras is in working expenses and cost of Europe stores. Under *Public Exhibitions, and Fairs* heavy charges were incurred in North-Western Provinces, in connection with the Magh mela at Allahabad, but in the Punjab, the expenses on account of the Lahore Exhibition did not prove as high as anticipated in the Revised Estimate.

239. Under *Veterinary and Stallion Charges*, the excess over the Estimate in the Punjab is due to an increase in the local charges which was not sufficiently allowed for in the Budget Estimate, and that over the actuals of the previous year to the appointment of new officers in the Civil Veterinary Department, in addition to the above. The absence of pony-breeding charges for which the Budget provided, mainly accounts for short expenditure in Madras. The excess in India, and the saving in Bombay, are due to charges (3.6) of the Assistant Inspector-General and Imperial Bacteriologist having been adjusted in the India, though provided for in the Bombay Estimates. The excess in Bengal over the previous year is due to the establishment of a veterinary school at Belgachia.

240. An *Inspector of Factories* was provided for in Bombay, but no officer was appointed during the year. Under *Provincial Statistics* the Madras Estimates under charges for Trade Returns and for expenditure in connection with the revision and republication of District Manuals proved a little too high, these causes also account for the difference in the actuals of the two years. The variations under *Other Statistical Charges* are almost wholly on account of the census operations; in Bengal the payment of a moiety of the cost incurred by the Calcutta Municipality in connection with the census operations at Calcutta, was sanctioned after the framing of the Estimates. Under *Miscellaneous* there was in Punjab special refund of 1.1 from the Local Fodder and Fuel Reserve Fund in the Rohtak District and examination charges in Madras were higher, owing chiefly to the Higher Examination for women having been held a second time in May 1893, and to the larger remuneration paid in connection with the Local Secondary and Primary School Examinations.

241. In the expenditure in England, there was a saving due to the demand for stores having been less than was provided for in the Estimates.

Section E.—MISCELLANEOUS.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
877,0	RECEIPTS	982,9	960,9	999,1

242. The receipts exceeded the Budget Estimate by 16,2 and the actuals of the previous year by 122,1. Compared with the Budget Estimate there was a falling off of 73,1 under Gain by Exchange, due to smaller net withdrawals in India of the Subsidised and other Railway companies, but this was more than counterbalanced by larger Receipts in aid of Superannuation, due to increased recoveries from the Hyderabad Assigned Districts and to the extension of the Indian Service Family Pension Regulations to Marine officers, and larger Miscellaneous receipts due to large recoveries on account of Insurance and Departmental charges on English stores, exceptionally high partition fees in Bengal, and larger receipts from premium on bills. The increase, compared with the actuals of the previous year, was furnished mainly by Gain by Exchange (87,2), the miscellaneous remittance transactions having involved a greater loss in 1892-93 in consequence of a heavy fall in the rate of exchange during that year. Larger contributions from Hyderabad Assigned Districts under Receipts in aid of Superannuation and higher receipts from partition fees under Miscellaneous also contributed to the excess.

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

			India.	Central Provin- ces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab	Madras	Bom- bay.	TOTAL.
					Upper.	Lower.							
Subscriptions to the Military, Military Orphan, and Me- dical Retiring Funds	Accounts . 1892-93	15,4	1,4	9,6	7,1	33,5
	Budget . . .	14,0	2,0	5,0	3,5	24,5
	Revised . . .	11,2	4	1,5	9	4	7,1	8,0	29,5
	Accounts . 1893-94	11,6	4	1,5	1,0	5	6,2	7,7	28,9
Subscriptions to the Civil Funds	Accounts . 1892-93	5,7	1,8	7	1,6	1,0	13,9	10,3	6,2	4,8	7,0	53,0	
	Budget . . .	5,5	1,8	8	1,7	9	14,0	10,5	5,6	5,1	6,9	52,8	
	Revised . . .	7,2	1,8	7	1,8	1,0	13,7	11,4	7,0	4,7	6,7	56,0	
	Accounts . 1893-94	7,5	1,8	7	1,8	1,2	14,0	11,7	6,6	5,1	6,7	57,1	
Contributions for Pensions and Gra- tuities	Accounts . 1892-93	52,5	2,3	3	6	4	7,7	5,6	4,9	5,1	23,2	102,6	
	Budget . . .	54,2	2,0	3	2	3	5,5	5,6	4,6	3,8	22,4	98,9	
	Revised . . .	59,0	2,1	...	4	3	7,6	6,3	4,9	4,4	23,8	108,8	
	Accounts . 1893-94	62,1	2,7	...	6	3	7,8	6,2	4,5	5,0	24,2	113,4	
Other Items	Accounts . 1892-93	6	9	5	4	5	2,4	2,5	6	1,4	1,8	11,6	
	Budget . . .	4	8	6	5	4	2,5	2,4	7	1,6	1,4	11,3	
	Revised . . .	4,7	1,1	5	4	6	2,7	2,4	8	1,6	1,8	10,6	
	Accounts . 1893-94	4,1	1,2	4	6	6	2,8	2,4	1,1	1,9	1,7	10,8	
TOTAL	Accounts . 1892-93	74,2	5,0	4,1		1,0	25,4	18,4	11,7	20,9	39,1	200,7	
	Budget . . .	74,1	4,6	4,1		1,6	24,0	18,5	10,9	15,5	34,2	187,5	
	Revised . . .	82,1	5,4	3,8		1,9	25,5	21,0	13,1	17,8	40,3	210,9	
	Accounts . 1893-94	85,3	6,1	4,1		2,1	26,1	21,3	12,7	18,2	40,3	216,2	

		Ster- ling.	Ex- change.	TOTAL.				
England	Accounts . 1892-93	101,0	60,8	161,8	Total, including England	Accounts . 1892-93	362,5	
	Budget . . .	97,9	61,4	159,3		Budget . . .	346,8	
	Revised . . .	96,6	62,2	158,8		Revised . . .	369,7	
	Accounts . 1893-94	97,9	63,6	161,5		Accounts . 1893-94	377,7	

Section E.—MISCELLANEOUS—continued.

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances—concluded.

Bazar at Kidderpore. The Estimates in Madras and Bombay were pitched too low, and in Bombay there were also some large special payments by retired officers residing in Europe. The actuals of the previous year included some large repayments of loans in Madras.

244. Under *Subscriptions to the Civil Funds* the receipts from deductions from Exchange Compensation Allowance led to a general increase in most of the provinces, which was still further augmented in India by the realization of heavy fines from subscribers.

245. Under *Contributions for Pensions and Gratuities* the increase was greatest in India, being due partly to an under-estimate which was corrected in the Revised, and partly to increased contributions recovered from Berar revenues in respect of British officers employed in the Hyderabad Assigned Districts. Arrear contributions for officers lent to the Guna-Bina Railway account for the increase in Central Provinces, while an increased number of officers in Foreign service in Bengal and Bombay and of officers on duty with the South Indian Railway in Madras brought in large receipts in those provinces. In Upper Burma the Budget provided for the contributions of an officer lent to the Ruby Mines Company, but owing to his death, nothing was realised.

246. Under *Other Items* the only noticeable variation is an increase in the receipts in India, due to the extension of the Indian Service Family Pension Regulations to officers of the Marine Department.

247. In England the sterling receipts agree with the Budget Estimate.

XXIII.—Stationery and Printing.

		India.	Central Provin- ces.	BURMA.		Assam.	Bengal.	N.W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
Receipts from Sale of Stationery.	Accounts . 1892-93.	2	...	3	5.4	1	9.0	1.0	2.4	3.5	4.1	26.0
	Budget .	2	...	6	6.1	1	7.1	1.0	1.9	3.4	2.7	23.1
	Revised .	2	...	1.0	4.8	1	6.3	1.0	2.2	3.4	4.0	23.0
	Accounts . 1893-94.	8	1	5	3.8	2	4.6	8	2.5	4.2	4.1	21.6
Sales of Gazettes and other Publications.	Accounts . 1892-93.	4.6	2	...	1.4	1	8.3	4.4	6	4.4	2.9	26.0
	Budget .	4.7	2	...	1.1	1	8.1	4.6	3	3.8	2.7	25.6
	Revised .	4.7	2	...	1.2	1	8.7	5.1	3	5.2	2.8	28.3
	Accounts . 1893-94.	5.6	2	...	1.0	1	8.9	5.8	4	5.0	2.9	29.9
Other Press Re- ceipts.	Accounts . 1892-93.	5.2	2.8	...	4	2	3.1	1.4	6.9	3.9	4.0	27.9
	Budget .	8.1	2.8	...	6	2	2.5	2.0	9.7	4.7	3.5	34.1
	Revised .	5.1	3.6	...	4	3	3.5	1.5	9.5	4.4	3.6	31.9
	Accounts . 1893-94.	6.2	3.5	...	3	3	3.6	1.7	8.7	5.1	3.6	33.0
TOTAL	Accounts . 1892-93.	10.0	3.0	...	7.5	4	20.4	6.8	9.9	11.8	11.0	80.8
	Budget .	13.0	3.0	...	8.4	4	17.7	7.6	11.9	11.9	8.9	82.8
	Revised .	10.0	3.8	...	7.4	5	18.5	7.6	12.0	13.0	10.4	83.2
	Accounts . 1893-94.	12.6	3.8	...	5.6	6	17.1	8.3	11.6	14.3	10.6	84.5

248. The variations under *Receipts from Sale of Stationery* are mainly due to variations in the supply of stationery to State Railways. The falling off in Burma due to this cause has been partly counterbalanced by the receipts on account of the cost of forms supplied to Municipalities and Local Funds having been better than anticipated, and by a special receipt of 4 on account of the cost of paper supplied for the publication of Stevenson's Burmese-English Dictionary. In Bombay the cost of stationery supplied to the Berar administration was as large as in 1892-93, but the Budget for 1893-94 was framed on the actuals for 1891-92, which were considerably lower. The high figure for 1892-93 in Bengal was due to recoveries on account of stationery supplied in previous years.

249. Under *Sales of Gazettes and other Publications* there was an excess over both the Estimates for 1893-94 and the actuals for 1892-93, chiefly due to larger sales of Gazettes, Indian Law Reports, and Acts. The increase in Bengal may be ascribed to the printing of back numbers of the Indian Law Reports.

250. Under *Other Press Receipts* the falling off in India is due to over-estimate, and that in the Punjab to the anticipated receipts from lithographic printing at the Lahore Central Jail Press not having been fully realised. These decreases have been partly counterbalanced by increased receipts in Central Provinces, due chiefly to the large amount of printing work done at the Nagpur Central Jail Press for the quasi-commercial departments, in Bengal due to larger amount of printing work performed for Local Funds, Municipalities, etc., and in Madras due to supplies of printed forms to the East Coast Railway.

Section E.—MISCELLANEOUS—continued.

XXIV.—Exchange.

STERLING AMOUNTS.				GAIN + OR LOSS — BY EXCHANGE.			
1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.	1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.
455.9	420.7	373.4	354.2	GUARANTEED COMPANIES			
				+2.0	+9.5	+13.3	+9.9
				SUBSIDISED AND OTHER COMPANIES—			
+26.5	-43.2	-7.3	-9.2	Southern Mahratta and Mysore	+7.1	+50.3	+14.0
-24.8	-73.1	-25.6	-7	Indian Midland	+22.0	+56.7	+26.8
-204.6	-120.3	-64.7	-52.4	Bengal-Nagpur	+88.8	+60.2	+35.1
-6.5	-9.2	-1.8	-3	Bengal Central	+1.6	+2.5	+1.0
-12.4	-11.3	-14.4	-10.7	Rohilkhund-Kumaon	+1.0	+3	+6
-195.5	-540.0	-422.4	-394.8	Assam-Bengal	+50.0	+133.6	+110.5
				TOTAL SUBSIDISED AND OTHER COMPANIES	+170.5	+303.6	+188.0
							+170.1
				REMITTANCE ACCOUNTS.			
250.5	276.0	252.2	253.1	East Indian Railway Advances	-27.1	...	-5.6
214.3	169.0	80.9	73.9	Rajputana-Malwa Railway Advances	-11.7	-4.6	-2.9
137.0	126.0	82.2	82.1	South Indian Railway ditto	-3.6	-3.4	-2.1
66.6	30.0	9.5	7.2	Bengal and North-Western Railway Advances	-3.2	-8	-6
599.1	782.2	523.2	504.1	Miscellaneous	-107.2	-53.9	-88.1
				TOTAL REMITTANCE ACCOUNTS	-152.8	-62.7	-99.3
				TOTAL	+19.7	+250.4	+102.0
				Lump reduction by Finance Department	...	-70.4	...
				NET TOTAL	+19.7	+180.0	+102.0

251. The total receipts fell short of the Budget Estimate by 73.1, but exceeded the actuals of the preceding year by 87.2. The rate of exchange fell from 14.98, the average of the previous year, to 14.55 in the year under review, against 14.75 adopted in the Budget Estimate and 14.6 in the Revised. Compared with the previous year there was thus a fall in the rate of exchange of .43d in the rupee, which consequently widened the difference between the average and the contract rates with the several Subsidised Railway Companies. This, coupled with a heavy increase in the withdrawals in India on capital account augmented the gain on account of the Assam-Bengal Railway over that of the previous year. There was a similar but smaller increase in the case of the Southern Mahratta and Mysore Railways, but in the case of the other Railways, specially the Bengal-Nagpur Railway, there was a large decrease owing to the amount of withdrawals being much less than in 1892-93. As regards the transactions adjusted through the Remittance Accounts with England, there was a considerable decrease in the net loss by exchange involved by them. The decrease is most noticeable in the case of the East Indian Railway advances, and the family and other miscellaneous remittances which are adjusted at the official rate of exchange, mainly because the difference between the official and the average rates of the year was only .2d. in the rupee against 1.77d. in the rupee in the previous year. The family remittances were also smaller in amount, owing to the withdrawal of the privilege of making these remittances at a favourable rate from non-domiciled European officers who were granted Exchange Compensation Allowance. As compared with the Budget Estimate, there was a decrease in the gain in connection with the transactions of the Subsidised Railways, owing to the withdrawals for capital expenditure in this country having been considerably smaller than anticipated, but the decrease due to this was to some extent counterbalanced by the slight fall in the rate of exchange. In the case of the Remittance transactions, the Budget Estimate did not provide for any loss due to the difference between the average and the official rates, as the average rate was taken at the official rate. Owing to the fall in the average rate there has, therefore, been an increase in the estimated loss on these transactions, which would have been much larger but for the stoppage of family remittances mentioned above.

Section E.—MISCELLANEOUS—continued.

XXV.—Miscellaneous.

		India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
Gain by Exchange on Transactions in India.	Accounts. 1892-93 .	6	...	...	...	...	...	...	...	...	8	1,4
	Budget .	8	...	...	...	...	...	...	...	...	8	1,6
	Revised .	4,5	...	...	...	...	...	...	...	...	1,0	5,5
	Accounts. 1893-94 .	6,6	...	...	...	...	...	...	...	...	1,4	8,0
Premium on Bills .	Accounts. 1892-93 .	6,8	1	3,6	1,6	...	5,7	3	7	2,5	2,9	24,2
	Budget .	8,9	1	2,9	2,0	1	5,5	3	5	2,0	3,0	25,3
	Revised .	8,8	1	3,0	2,4	1	5,5	3	1,0	1,3	6,6	29,1
	Accounts. 1893-94 .	9,7	1	3,3	2,4	2	5,7	3	1,1	1,7	7,6	32,1
Unclaimed Deposits	Accounts. 1892-93 .	1,1	2,2	6	8	4,7	37,1	7,7	4,5	3,6	3,2	65,5
	Budget .	1,0	1,2	6	8	2,5	38,0	6,5	3,0	3,0	1,6	58,2
	Revised .	5	1,2	6	8	2,5	38,0	6,5	3,6	3,5	2,0	59,2
	Accounts. 1893-94 .	2,0	2,5	5	6	10,3	29,2	3,0	2,8	2,8	2,6	50,3
Miscellaneous Fees, Fines and For- feitures.	Accounts. 1892-93 .	4,0	4	...	1	3	20,6	...	5	5,6	9	32,4
	Budget .	2,9	3	...	1	1	16,3	1	6	4,7	1,2	26,3
	Revised .	3,0	3	...	1	1	23,9	1	7	6,0	1,2	35,4
	Accounts. 1893-94 .	3,2	3	1	1	1	29,4	1	7	6,2	1,3	41,5
Government Audit Fees.	Accounts. 1892-93 .	2,2	...	...	1	2	9,1	...	...	1,1	1,0	13,7
	Budget .	2,4	...	...	...	2	7,5	...	...	1,0	1,2	12,3
	Revised .	2,9	...	...	1	2	8,0	...	...	1,1	1,2	13,5
	Accounts. 1893-94 .	3,5	...	...	...	1	7,0	...	...	1,2	1,4	13,2
Contributions	Accounts. 1892-93 .	...	9	...	...	...	...	10,7	...	8,9	1,3	21,8
	Budget .	...	9	...	...	...	...	10,5	...	8,6	8	20,8
	Revised .	...	1,2	...	...	...	...	10,6	...	8,4	1,2	21,4
	Accounts. 1893-94 .	...	1,4	...	...	...	...	10,5	...	8,3	8	21,0
Rents	Accounts. 1892-93 .	1,3	3,7	18,3	14,4	1,2	3,9	16,0	4,0	40,4	1,0	104,2
	Budget .	1,2	3,1	17,7	14,4	1,4	3,8	14,6	4,1	37,2	1,1	98,6
	Revised .	1,2	3,1	18,1	14,9	1,9	4,1	15,6	4,2	37,5	1,0	101,6
	Accounts. 1893-94 .	8	3,7	18,5	14,8	1,7	4,7	15,3	4,2	38,2	1,1	103,0
Extraordinary Items	Accounts. 1892-93 .	1,3	...	...	...	7,7	...	1,6	4	...	2,6	13,6
	Budget .	...	...	...	...	3,8	...	2	6,0	...	2,2	12,2
	Revised .	...	...	...	...	3,8	...	...	5,1	...	7	9,6
	Accounts. 1893-94 .	...	...	...	...	3,8	1	...	4,0	...	2,0	9,9
Other Items . . .	Accounts. 1892-93 .	4,8	2,3	1,1	3,6	8	55,9	5,4	9,5	15,9	26,4	125,7
	Budget .	4,4	2,0	1,3	2,7	7	50,3	3,2	8,6	15,9	24,2	113,9
	Revised .	18,1	2,8	6	3,1	8	43,7	3,5	9,4	14,1	30,2	126,3
	Accounts. 1893-94 .	24,2	2,5	4	3,3	1,2	46,5	3,4	8,2	16,4	30,3	136,4
TOTAL	Accounts. 1892-93	22,1	9,6	44,2		14,9	132,3	41,7	19,6	78,0	40,1	402,5
	Budget .	21,6	8,2	42,5		8,8	121,4	35,4	22,8	72,4	36,1	360,2
	Revised .	39,0	8,7	43,7		9,4	123,2	36,6	24,0	71,9	45,1	401,6
	Accounts. 1893-94	50,0	10,5	44,0		17,4	122,6	32,6	21,0	74,8	48,5	421,4
England	Accounts. 1892-93 .	7,2	4,3	11,5		Total, including England.						414,0
	Budget .	2,5	1,6	4,1								373,3
	Revised .	2,7	1,7	4,4								406,0
	Accounts. 1893-94 .	5,2	3,4	8,6								430,0
		Accounts. 1892-93 .	414,0									
		Budget .	373,3									
		Revised .	406,0									
		Accounts. 1893-94 .	430,0									

252. The increase under *Gain by Exchange* is due, in India, to a rise in the market rate for the conversion of Hali Sicca Rupees, and in Bombay to the purchase, at a favourable rate, of Dollars at Aden for the payment of pensioners and for Durbar presents. Under *Premium on Bills* the improvement is due generally to the extension of the system of drawing off surpluses by means of Supply Bills; in Burma there was a large increase, in the sales of telegraphic transfers in Lower Burma, and in Upper Burma,

Section E.—MISCELLANEOUS—continued.

XXV.—Miscellaneous—concluded.

of bills drawn by Mandalay on Mogok and Rangoon; in the Punjab there was a large demand for Supply Bills on Calcutta and Bombay; but the most important increase occurred in Bombay, due partly to an unprecedented demand for bills on Bijapur, Dharwar, and other District Treasuries consequent on a good cotton and seed crop, which required a large amount of coin for financing and partly to larger sales of telegraphic transfers on Calcutta and Madras in connection with the payment of Rs. 1,76,00,000 to the Exchange Banks for the silver bullion, received from them after the closure of the Mints, which the Banks in great part remitted to Calcutta and Madras. The head *Unclaimed Deposits* is liable to considerable fluctuations; a heavy falling off in Bengal and the North-Western Provinces was to a great extent counterbalanced by an abnormal rise in Assam, chiefly in the Sylhet District; the actuals of 1892-93 in Bombay included some special adjustments in connection with some old outstanding items of the Bombay Small Cause Court, and a special item of 1.2 on account of unclaimed Civil Court Deposits; there were some special receipts in 1893-94 also, but they were smaller. Under *Miscellaneous Fees, Fines, and Forfeitures* the excess has been contributed chiefly by Bengal, due to exceptionally high partition fees, specially in the closing months of the year.

253. Under *Government Audit Fees* the excess in India is partly on account of increased commission on sale and purchase of Government Securities, and partly on account of increased audit fees. In Bengal the receipts were higher in 1892-93 on account of arrear and advance recoveries.

254. Under *Contributions* the slight increase in Central Provinces is due to the realisation of contributions from the Feudatory States towards the payment of the local allowance to the Political Agent, and also to meet the cost of establishment attached to the Office of the Commissioner, Chhattisgarh Division, for auditing the accounts of the Feudatory States. Under *Rent* the excess was contributed by several Provinces,—that in Upper Burma being due to receipts from Shan Poays (temporary Stalls) having been budgetted for under *Other Receipts*, and that in Bengal being partly on account of recovery of arrears, and partly on account of recovery of rent of the suburb Hastings, which occurred for the first time in 1893-94.

255. Under *Extraordinary Items* the Assam figure represents the fine recovered from the Manipur State, of which a larger instalment was recovered in 1892-93; the Punjab receipt was on account of recoveries in connection with the administration of the Kurram country, which were smaller than anticipated, and in Bombay the sale of certain plots of land provided for in the Budget not having been made, accounts for the low Revised Estimate, while an additional item of 1.4, recovered from the Bombay Port Trust on account of capitalised outstandings increased the actual receipts. The India figure of the previous year represents the value of confiscated property of the Manipur Chiefs, and that in the North-Western Provinces is composed chiefly of special credits on account of the capitalised value of abatement of land revenue, for land taken up for the Lucknow-Pilibhit and Cawnpur-Achnera Railways.

256. Under *Other Items* the high receipts in India are due, to a small extent, to increased recoveries from Berar officers of advances made to them in England, but chiefly to credits, which were higher than anticipated, for recovery of insurance and other charges on English stores, having been adjusted in the books of the Comptroller, India Treasuries, instead of the Accountant General, Bengal. The corresponding diminution in Bengal has been partly covered by special credits for rent and sale of B and C class Railway lands at Muzufferpur, for sale of elephants amounting to 2.6, and for amount (1.5) contributed by Government to the District Road Committee of Dumka for improvement of Government estates. In Bombay the increase over the Budget is due, partly to improved customs and Zariba receipts in the revenues of Berbera and Bulhar, owing to a prosperous coffee season in the Harrar District, and to a large demand for grain in the interior consequent on scanty rainfall, and partly to the sale-proceeds of the Nazars received at the Ahmedabad Darbar, and of the Bhadgaon farm in Khandesh.

257. Of the increase over the Budget Estimate in England, 1.3 is on account of the escheated estate of a person who died intestate, and the remainder is due mainly to fines and penalties incurred by defaulting contractors. The higher figure of 1892-93 was due to a special receipt in that year for value of stores lost in transit to India.

Section E.—MISCELLANEOUS.

1892-93.
Accounts.

5,537,9

EXPENDITURE

Budget.

5,538,1

1893-94.

Revised. Accounts.

5,619,1 5,646,9

258. The charges under this group exceeded the Budget Estimate and the actuals of the previous year by 108,8 and 109,0 respectively. Of these 39,0 and 75,6 occurred in exchange being due to a fall in the rate; the excesses would have been much larger but for savings amounting to 13,3 and 41,3 respectively in the sterling expenditure, resulting chiefly from a decrease in the absentee allowances of officers of the Covenanted Service and from pensions for more than 12 months having been paid in 1892-93 owing to the payment of pensions from that year monthly instead of quarterly as before. In Indian expenditure there were excesses of 83,1 and 74,7, due to the normal increase under Superannuation and Retired allowances owing to new pensions exceeding the lapses by death, and under Stationery and Printing charges, consequent on the growth of public business, and to an increase under Miscellaneous on account of the charges of the Indian Hemp Drugs Commission and the Royal Commission on Opium. These excesses were largely counterbalanced by a decrease under Territorial and Political Pensions due to lapses by deaths.

27.—Territorial and Political Pensions.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Rom- bay.	TOTAL.
					Upper.	Lower.							
Territorial and Political Pensions.	Accounts	1892-93	23,5	26,2	...	...	1,6	118,0	98,5	24,3	79,6	82,7	454,4
	Budget		24,9	27,2	...	...	1,7	114,3	99,0	23,5	77,0	83,6	451,2
	Revised	1893-94	23,6	26,5	...	...	1,9	112,7	98,0	23,1	75,5	75,2	436,5
	Accounts		23,5	25,8	...	...	1,6	111,7	97,2	22,9	75,4	75,0	433,1
Charitable Allowances.	Accounts	1892-93	4,0	...	13,5	2,6	1	6	8,1	10,9	4	2	40,4
	Budget		4,0	...	12,7	2,7	...	7	8,5	10,0	7	3	39,6
	Revised	1893-94	4,1	...	13,3	2,7	...	7	8,5	10,4	5	1	40,3
	Accounts		3,9	...	13,1	2,7	...	7	7,7	10,7	3	...	39,1
TOTAL	Accounts	1892-93	27,5	26,2	16,1		1,7	118,6	106,6	35,2	80,0	82,9	494,8
	Budget		28,9	27,2	15,4		1,7	115,0	107,5	33,5	77,7	83,9	490,8
	Revised	1893-94	27,7	26,5	16,0		1,9	113,4	106,5	33,5	76,0	75,3	476,8
	Accounts		27,4	25,8	15,8		1,6	112,4	104,9	33,6	75,7	75,0	472,2

			Ster- ling.	Ex- change	TOTAL.								
England	Accounts	1892-93	29,2	17,6	46,8	Total, including Eng- land	Accounts	1892-93	541,6	Budget	529,4	Revised	513,0
	Budget		23,7	14,9	38,6								
	Revised	1893-94	22,0	14,2	36,2								
	Accounts		22,0	14,2	36,2								

259. As noticed in previous reports, the payments on account of *Territorial and Political Pensions* are decreasing year by year owing to lapses on the death of pensioners. In India the decrease has occurred in pensions through deaths in the Mysore family and in the family of the late Shah Gasi Ali Mahomed; in Central Provinces casualties amongst pensioners drawing Rs. 5,000 and under, and the stoppage of certain pensions by the Chief Commissioner account for the decrease; in Bengal sufficient allowance was not made for lapses, which occurred chiefly in the Nizamut family pensions; in the North-Western Provinces there were lapses by the death of certain members of the ex-Royal family of Oudh; in Madras there was a lapse of a part of the pension of Nawab Ahmad-un-nissa Begum of the Carnatic Family, the remainder of the pension being assigned to her heirs; in Bombay the saving was due partly to His Highness Mir Ali Murad Khan of Khairpore having declined to accept his pension of 6,6, and partly to the transfer of a pension to the Bengal Presidency. In the Punjab there was a saving under this head owing to lapses but it was counterbalanced by an excess under *Charitable Allowances*, under which head there is also an excess in Burma, due partly to the transfer of a pension, and partly to the sanction of a new pension. The excesses in these two provinces were, however, more than made up by a saving in the North-Western Provinces.

260. The saving in England was due to the death of His Highness the Maharaja Dhuleep Singh, a smaller allowance having been made to the members of his family.

Section E.—MISCELLANEOUS—continued.

28.—Civil Furlough and Absentee Allowances.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
4	India	5	6	1,0
3	Burma, Lower . . . . .	...	...	1
1	Bengal	1	1	...
2	N.-W. Provinces and Oudh . . . . .	...	...	...
1	Madras	1	1	1
3	Bombay	2	2	3
1,4	TOTAL	9	1,0	1,5
207,8	England	209,0	200,2	197,5
125,0	Exchange	131,1	128,9	128,4
334,2	TOTAL, INCLUDING ENGLAND	341,0	330,1	327,4

261. As noticed in previous reports, the Indian charges represent leave allowances of officers lent to Foreign Service, and depend on the number and grade of such officers on leave. In the year under review there were larger payments of furlough allowance to Berar officers.

262. The decrease in England occurred mainly in the absentee allowances of officers of the Covenanted Civil Service.

29.—Superannuation Allowances and Pensions.

			India.	Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
					Upper.	Lower.							
Superannuation and Retired Allow- ances.	Accounts .	1892-93 .	42,8	23,6	2,5	26,3	8,0	173,0	177,2	81,4	133,7	161,9	830,4
	Budget .		30,9	24,1	2,6	27,1	8,6	177,9	177,2	84,3	135,6	165,2	830,5
	Revised .	1893-94 .	40,1	25,1	2,6	27,9	8,6	177,5	183,4	87,3	134,0	168,6	861,1
	Accounts .		40,3	25,7	3,2	28,4	8,4	170,2	182,1	87,5	135,1	170,6	863,5
Compassionate Al- lowances.	Accounts .	1892-93 .	2,0	7	...	...	1	2,6	3,0	2,1	2,2	3,6	16,3
	Budget .		1,6	8	...	...	1	2,2	3,3	2,0	2,0	3,8	15,8
	Revised .	1893-94 .	1,8	8	...	...	1	2,0	3,0	2,0	2,4	3,4	15,5
	Accounts .		1,5	7	...	...	1	2,2	2,9	1,8	2,5	3,4	15,1
Gratuities .	Accounts .	1892-93 .	4	1	9	1,7	2	6	1,2	6	1,1	9	7,7
	Budget .		7	2	7	1,1	1	8	1,0	1,2	1,6	1,2	8,6
	Revised .	1893-94 .	3	2	7	1,1	2	1,7	1,0	1,0	1,6	9	8,7
	Accounts .		3	1	5	8	2	1,9	9	1,0	1,6	9	8,2
Military Orphan and Medical Re- tiring Funds.	Accounts .	1892-93 .	6,3	...	...	1	...	...	2	3	1,5	...	8,4
	Budget .		6,5	...	...	...	...	...	...	...	1,7	...	8,2
	Revised .	1893-94 .	6	...	...	2	1	3,5	1,3	9	1,2	3	8,1
	Accounts .		6	...	...	2	1	4,0	1,3	8	9	3	8,2
Pensions of the Mi- itary Funds.	Accounts .	1892-93 .	4,5	...	...	...	...	3	6	1	4,1	1,0	10,6
	Budget .		5,0	...	...	...	...	...	...	...	4,3	1,3	10,6
	Revised .	1893-94 .	6	...	...	...	1	9	2,4	9	4,0	1,3	10,2
	Accounts .		6	...	...	...	1	1,3	2,4	1,0	2,8	9	9,1
Pensions of the Civil Funds.	Accounts .	1892-93 .	2,5	...	...	...	...	2	...	...	1,3	1	4,1
	Budget .		2,4	...	...	...	...	2	...	...	7	...	3,3
	Revised .	1893-94 .	2,1	...	...	...	...	2	...	...	7	4	3,4
	Accounts .		2,6	...	...	...	...	2	...	...	7	5	4,0
Other Charges	Accounts .	1892-93 .	9	...	...	2	...	4	1,4	5	1	2	3,7
	Budget .		9	...	...	...	...	...	1,5	...	1	1	2,6
	Revised .	1893-94 .	7	...	...	...	...	...	1,7	4	1	1	3,0
	Accounts .		3	...	...	...	...	...	1,7	4	...	1	2,5
TOTAL	Accounts .	1892-93 .	59,4	24,4	31,7		8,3	177,1	183,6	85,0	144,0	167,7	881,2
	Budget .		54,0	25,1	31,5		8,8	181,1	183,0	87,5	146,0	171,6	888,6
	Revised .	1893-94 .	52,2	26,1	32,5		9,1	185,8	192,8	92,5	144,0	175,0	910,0
	Accounts .		52,2	26,5	33,1		8,9	185,8	191,3	92,5	143,6	170,7	910,6
			Ster- ling.	Ex- change.	TOTAL.								
England	Accounts .	1892-93 .	1,810,5	1,089,3	2,899,8		Total, including England. { Accounts . 1892-93 . 3,781,0 Budget . 3,780,3 Revised . 1893-94 . 3,824,3 Accounts . 3,854,0						
	Budget .		1,782,7	1,118,0	2,900,7								
	Revised .	1893-94 .	1,772,9	1,141,4	2,914,3								
	Accounts .		1,784,0	1,159,4	2,943,4								

29.—Superannuation Allowances and Pensions—concluded.

264. The charges for *Superannuation and Retired Allowances* continue to increase yearly owing to the amount of new pensions exceeding the lapses. The figures for the last five years are as follow :—

[illegible]

266. Under *Compassionate Allowances* the decrease in Bombay is due to lapses of pensions from the Warden's Official Fund. Under *Gratuities* the Bengal figure includes a sum of 1,0 paid to Captain E. W. Petley for his loss of appointment as Port Officer, Calcutta.

268. In England an excess in the pensions of officers of the Uncovenanted Service, was nearly counter-balanced by a saving in the Military Fund pensions, owing to provision having been made in the Budget Estimate for a larger number of these pensions being drawn monthly instead of quarterly than has proved to be the case.

30.—Stationery and Printing.

[illegible]

Section E.—MISCELLANEOUS—continued.
30.—Stationery and Printing—continued.

		India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.
				Upper.	Lower.							
Other Charges	Accounts . 1892-93	9	1,6	...	...	...	3,1	5,8	14,5	5,2	6	31,7
	Budget . 1892-93	7	1,2	...	...	1	3,5	4,6	14,6	5,5	1,2	31,4
	Revised . 1893-94	6	1,2	...	...	...	2,6	5,9	16,1	6,5	8	33,7
	Accounts . 1893-94	7	9	...	...	1	2,7	5,4	15,7	5,7	5	31,7
TOTAL	Accounts . 1892-93	-132,9	18,3	50,6		6,7	313,3	62,2	46,6	100,6	97,9	563,3
	Budget . 1892-93	-145,2	18,0	47,3		8,0	309,6	55,6	49,1	99,5	104,9	594,8
	Revised . 1893-94	-142,6	19,8	52,9		8,5	345,6	60,6	50,5	104,1	106,0	605,4
	Accounts . 1893-94	-127,6	20,5	54,1		9,0	327,9	59,1	48,3	104,7	102,2	595,2

ENGLAND.		Sterling.	Ex- change.	TOTAL.		
Stores	Accounts . 1892-93	40,5	28,0	74,5		
	Budget . 1892-93	48,5	30,4	78,9		
	Revised . 1893-94	44,7	28,8	73,5		
	Accounts . 1893-94	45,1	29,3	74,4		
Other Charges	Accounts . 1892-93	6,4	3,8	10,2	Total, including England.	Accounts . 1892-93 . 648,0 Budget . 1892-93 . 635,1 Revised . 1893-94 . 680,6 Accounts . 1893-94 . 683,2
	Budget . 1892-93	5,8	3,6	9,4		
	Revised . 1893-94	6,5	4,2	10,7		
	Accounts . 1893-94	6,4	4,2	10,6		
Total England	Accounts . 1892-93	52,9	31,8	84,7		
	Budget . 1892-93	54,3	34,0	88,3		
	Revised . 1893-94	51,2	33,0	84,2		
	Accounts . 1893-94	51,5	33,5	85,0		

269. Under *Stationery Office at the Presidency* the excesses in Bengal and Madras and the saving in Bombay all occurred in the charges for conveyance of stationery.

270. Under *Purchase of Stationery* the charges in Bengal again exceeded the Budget Estimate. There would have been an excess in Bombay also as provided for in the Revised, owing to the purchase in India, from an Indian mill, of printing paper which used to be obtained before from England, but the excess did not occur, as some bills for stores received during the year were not submitted for payment within the year. The small saving, in Lower Burma, is due to country stationery charges of the smaller offices, which were provided for under this head, having been debited to the offices concerned.

271. The charges under this head have been steadily increasing, partly owing to the growth of public business and partly owing to the substitution of writing paper and other articles of Indian manufacture for those of European manufacture, in consequence of which almost the whole of the increase has occurred in the Indian expenditure, while that in England has remained practically stationary as will appear from the figures given below :—

	India.	England. Sterling.
1869-90	195,5	39,4
1890-91	218,9	44,5
1891-92	262,5	35,1
1892-93	268,9	46,5
1893-94	293,7	45,1

272. Under *Government Presses* the falling off in India, as compared with the actuals of the previous year and the Budget Estimate, is nominal, as a sum of 32,5 on account of printing work done for the Postal and Telegraph Departments has been shown, for the first time, in 1893-94, by deduction from this head, instead of being added to the minus entry under *Stationery supplied to the Postal and Telegraph Departments* as used to be done before; allowing for this, the expenditure would show an increase of 4,7 over the Budget, which occurred chiefly in the Central Press under overtime allowance, purchase of printing materials and postage. The expenditure in the other provinces also exceeded the Budget Estimate, as it did not provide sufficiently for the normal growth of the expenditure under this head.

273. Under *Stationery supplied from Central Stores* the charges were over-estimated in Bengal and the Punjab, and under-estimated in the Central Provinces, where the demands appear to have been specially high; and in Lower Burma and Madras where the demands of the Land Revenue, Registration, and Printing Departments were also specially high. The high charge in Bengal in the previous year is attributed to the expensive paper used for certain forms and registers, prescribed by the High Court for the use of the District Courts in Bengal.

274. Under *Stationery supplied to Postal and Telegraph Departments* the difference between the Budget Estimate and actuals is due partly to printing work done for these departments having been shown by deduction from the expenditure under *Government Presses*, as already mentioned, and partly to the supplies of stationery to the Post Office having been over-estimated as noticed under that head.

Section E.—MISCELLANEOUS—continued

30.—Stationery and Printing—continued.

275. The head *Other Charges* is necessarily fluctuating. In the Central Provinces the charges of the previous year were swelled by extensive printing work having been done by the Bombay Educational Press for the Commissioner of Settlements and Agriculture. In Bengal the printing work done at private presses for District and Local Boards proved to be smaller than anticipated, while in the North-Western Provinces and the Punjab it exceeded the anticipations in the Budget. In Madras there was an increase as provided in the Revised due to the printing of settlement registers, but this was nearly counterbalanced by savings in the grants sanctioned for the Government Astronomer and the Board of Revenue.

276. The demands for *Stores* from England were lower than budgetted for, but under *Other Charges* there was a small increase in the charges for printing for the India Office.

32.—Miscellaneous.

			India.	Central Prov- inces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Mad- ras.	Bom- bay.	TOTAL.	
					Upper.	Lower.								
Allowances and Re- wards.	Accounts	1892-93.	1	1	1,3	6	6	8	6	5	8	1,2	6,6	
	Budget		2	1	1,2	5	5	1,1	6	4	7	1,6	6,9	
	Revised	1893-94.	2	1	6	4	5	1,2	6	6	5	1,4	6,1	
	Accounts		3	1	6	5	4	1,3	6	9	9	1,3	6,9	
Remittance Charges	Accounts	1892-93.	11,8	4	7	3	9	1,5	2,9	1,5	2,5	1,5	24,0	
	Budget		8,8	5	6	3	1,0	3,3	3,3	1,8	3,4	1,7	24,7	
	Revised	1893-94.	9,5	5	7	6	1,8	1,8	2,8	2,5	2,9	1,2	24,3	
	Accounts		9,2	3	6	6	1,5	2,0	2,6	2,2	3,1	1,3	23,4	
Charitable Dona- tions.	Accounts	1892-93.	8	2	5	2	4	10,1	4,2	6	5,8	6,1	28,9	
	Budget		8	2	...	2	5	11,0	4,2	6	5,7	6,5	29,7	
	Revised	1893-94.	8	2	...	2	3	10,1	4,0	6	5,8	6,7	28,7	
	Accounts		8	2	1	2	3	10,0	4,1	5	5,7	6,6	28,5	
Rewards for De- struction of Wild Animals.	Accounts	1892-93.	1	1,9	5	1,0	1,4	1,9	9	7	2,4	6	11,4	
	Budget		1	1,8	5	1,0	1,5	1,7	1,2	1,1	2,4	1,5	12,8	
	Revised	1893-94.	1	1,8	7	9	1,5	1,7	8	8	2,3	6	11,2	
	Accounts		1	1,7	6	1,0	1,8	1,9	8	1,0	2,4	6	11,9	
Petty Provincial and Local Establish- ments.	Accounts	1892-93.	1,6	2,2	3,9	5,2	4,3	5,7	4,1	5,9	25,2	1,8	59,9	
	Budget		1,5	2,7	4,8	6,2	6,0	4,7	4,1	5,7	26,9	1,9	64,5	
	Revised	1893-94.	1,4	2,5	4,8	5,4	5,3	6,2	4,0	5,9	25,4	1,7	62,6	
	Accounts		1,4	2,7	4,3	5,4	5,8	7,3	4,1	6,0	20,3	1,6	64,9	
Special Commis- sions of Enquiry.	Accounts	1892-93.	1	...	...	...	...	4	1,2	...	...	5,0	6,7
	Budget		...	...	...	...	...	1,0	3	...	2	5	2,0
	Revised	1893-94.	22,0	...	...	...	...	...	1	...	1	...	22,2
	Accounts		22,5	...	...	...	...	...	2	...	...	...	22,7
Irrecoverable Loans written off.	Accounts	1892-93.	2	...	...	...	...	...	2	...	...	1	5
	Budget		1	...	...	...	...	...	1	1	...	3	6
	Revised	1893-94.	...	...	1	...	...	...	2,9	...	...	...	3,0
	Accounts		...	...	1	...	...	5	3,0	...	...	...	3,6
Rents, Rates, and Taxes.	Accounts	1892-93.	2,3	...	...	1,2	3	2,1	...	...	9	10,6	17,4
	Budget		2,0	...	...	1,0	3	2,4	...	...	5	10,6	16,8
	Revised	1893-94.	2,2	...	...	1,5	3	4,0	...	...	9	10,6	19,5
	Accounts		1,8	1	1	1,4	3	6,8	...	...	9	10,3	21,7
Extraordinary Items	Accounts	1892-93.	...	...	...	...	4	...	...	...	...	...	4
	Budget		...	...	...	...	...	...	...	...	...	...	...
	Revised	1893-94.	...	...	...	...	5	...	...	...	...	...	5
	Accounts		...	...	...	...	5	...	...	...	...	...	5
Other Items	Accounts	1892-93.	9,3	2	1,5	7	1,0	5,6	3,2	1,4	8,6	9,0	40,5	
	Budget		1,1	8	5	1,0	1,4	6,0	3,4	10,1	9,3	9,0	43,5	
	Revised	1893-94.	9,6	6	4	1,6	4	6,8	4,1	1,6	9,5	8,3	42,9	
	Accounts		11,9	6	8	1,0	7	6,8	4,1	2,3	9,4	7,5	45,1	
TOTAL	Accounts	1892-93.	26,3	5,0	17,6	...	9,3	28,1	17,3	10,6	46,2	35,9	196,3	
	Budget		14,6	6,1	18,7	...	11,2	31,2	17,2	19,8	49,1	33,6	201,5	
	Revised	1893-94.	45,8	5,7	17,9	...	10,6	31,8	19,3	12,0	47,4	30,5	221,0	
	Accounts		48,0	5,7	17,3	...	11,3	36,6	19,5	12,9	48,7	29,2	229,2	
England	Accounts	1892-93.	22,0	13,8	36,8	Total, including England.								233,1
	Budget		25,7	16,1	41,8									243,3
	Revised	1893-94.	25,0	16,1	41,1									202,1
	Accounts		27,1	17,6	44,7									273,9
			Ster- ling.	Ex- change.	TOTAL.				Accounts	1892-93.				
									Budget					
									Revised	1893-94.				
									Accounts					

Section E.—MISCELLANEOUS—continued.

32.—Miscellaneous—concluded.

277. The Indian expenditure showed an excess of 27.7 over the Budget Estimate, which occurred chiefly under *Special Commissions of Enquiry*, owing to the appointment of the Indian Hemp Drugs Commission and the Royal Commission on Opium. The writing off in the North-Western Provinces of the balance of the advance for the Almora water-works, and of the loan granted to the Naini-Tal Municipality for sanitary purposes, as well as a special payment of 4.3 under *Rents, Rates, and Taxes* in Bengal on account of arrear allowances, from December 1881 to March 1893, for the maintenance of the tomb of Khaja Anwar Sahib, also contributed to the excess.

278. Under *Allowances and Rewards* the only noticeable variation is the small saving in Upper Burma, due to fewer officers having appeared in the language examinations and earned the rewards. Under *Remittance Charges* the variations are small. The Budget in India, Burma, and Assam was an under-estimate, while in most of the other provinces, notably in Bengal, it was placed too high. During the year there was a further decrease in the charges under this head owing to the extension of the system of drawing off surpluses by means of supply bills, and the receipts from premium on these bills (32.1) considerably exceeded the total expenditure under this head. The figures under these heads for the six years ending with 1893-94 are shown below:—

	Revenue from Premium on Bills.	Expenditure under Remit- tance Charges.
1888-89	22.7	29.4
1889-90	21.8	30.6
1890-91	22.3	24.6
1891-92	24.5	23.2
1892-93	24.3	24.0
1893-94	32.1	23.4

279. Under *Charitable Donations* the saving on the Budget was due chiefly to the non-utilisation of a grant in Bengal for the purchase of a site for the Leper Asylum. Bombay shows an over-estimate under *Rewards for Destruction of Wild Animals*. Under *Petty Provincial and Local Establishments* the Budget in Bengal was exceeded, owing partly to the adjustment under this head of the charges on account of the Khedda operations which were provided for under *Other Charges*, and partly to an under-estimate of Staging Bungalow charges. The excess was, however, nearly counterbalanced by savings in other provinces, specially in Burma, where the provision for Circuit House contingencies was only partially utilised, and there were savings in the pay of Conservancy and Bazar Establishments.

280. Under *Special Commissions of Enquiry* the charges incurred in the previous year were on account of the Police Commission in Bengal, Rampur and Wheeler Commissions in North-Western Provinces, and the Commission appointed to enquire into the working of the Deccan Agriculturists' Relief Act in Bombay, while those incurred in the year under review were on account of the Hemp Drugs Commission, and of a moiety of the cost of the Royal Commission on Opium. Under *Irrecoverable Loans written off* as mentioned already, the balance of the advance for the Almora water-works, and of the loan to the Naini-Tal Municipality for sanitary purposes were written off in the North-Western Provinces and Oudh, while under *Rents, Rates, and Taxes* the charges in Bengal were swelled, by an arrear payment of 4.3 on account of the tomb of Khaja Anwar Sahib from December 1881 to March 1893.

281. The amount shown under *Extraordinary Items* is on account of compensation paid for loss of property during the Manipur disturbance. Under *Other Items* the excess in India was due to the payment of a portion of the charges in connection with the visit of His Imperial Highness the Archduke of Austria Estè, and that in Bengal to a special payment of 1.2 on account of the capital cost and maintenance of the telegraph lines between Demagiri and Chittagong, and to larger payments of refunds, partly counterbalanced by a saving due to the transfer of the Khedda charges to *Petty Establishments*. There was, on the other hand, a saving in the Punjab, owing to a provision of 7.0 in the Budget as a Provincial reserve having been more or less appropriated to meet expenditure under other heads, and in Bombay owing to smaller repayments of loans by Local Funds.

282. In England there was an excess on account of stamp duty on India Bills, but this was partly counterbalanced by a saving in the expenses and allowances of candidates for the Civil Service of India.

Section F.—FAMINE RELIEF AND INSURANCE.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
1,116,1	EXPENDITURE	1,159,8	1,138,3	1,117,8

283. Both the Budget and the Revised Estimates provided for the full amount of 1,500,0 for the Famine Insurance Grant including the net charge on the revenues (shown under the Railway Revenue Account) on account of the Protective Railways constructed through the agency of companies, namely, the Indian Midland and the Bengal-Nagpur Railways, but the actual charges debitable to the grant amounted to 1,489,6, chiefly owing to smaller expenditure on Famine Relief. As the year closed with a heavy deficit, it was considered unnecessary to show the unspent balance of the grant under Reduction of Debt.

284. The following statement shows how the above sum of 1,489,6 was applied :—

Famine Relief and Insurance.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
70,8	Famine Relief	40,5	2,8	5
984,5	Construction of Protective Railways	1,054,3	1,079,7	1,060,9
60,8	Construction of Protective Irrigation Works	65,0	55,8	56,4
1,116,1	TOTAL	1,159,8	1,138,3	1,117,8

Railway Revenue Account.

253,7	Net charge on account of Indian Midland Railway	223,5	248,3	275,2
130,2	" " " Bengal-Nagpur Railway	116,7	113,4	95,6
383,9	TOTAL	340,2	361,7	371,8
1,500,0	GRAND TOTAL	1,500,0	1,500,0	1,489,6

33.—Famine Relief.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
17,2	India . . . . .	...	...	...
1	Burma, Upper . . . . .	...	...	...
28,7	Bengal	10,0	2,5	3
24,4	Madras	30,0	3	2
4	Bombay	5	...	...
70,8	TOTAL	40,5	2,8	5

285. In 1892-93 large expenditure was incurred in the relief of distress in Ajmere-Merwara in India, in Durbhanga in Bengal, and in the Madras Presidency. In 1893-94 provision was made for charitable relief in Bengal and Madras, but only a small expenditure was incurred, in Madras on account of honoraria sanctioned to Local Fund Engineers employed during the distress in previous years and in Bengal in the relief of distress in Backergunge and Tipperah.

34.—Construction of Protective Railways.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
984,5	EXPENDITURE	1,054,3	1,079,7	1,060,9

286. This head includes a portion of the capital expenditure on Railways and Irrigation. The total expenditure and the manner in which it has been distributed under the various heads, is shown in para. 444; the amount charged here is the total expenditure on the three railways mentioned below, which are the only state lines which can be classed as Protective.

34.—Construction of Protective Railways—*continued.*

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	MADRAS—			
984,5	East Coast Railway	918,0	996,8	976,0
...	South Indian Railway	113,7	72,5	75,0
...	Guntakal-Mysore Frontier Railway	17,8	10,4	9,9
984,5		1,049,5	1,079,7	1,060,9
...	Stores	4,8	...	...
984,5	TOTAL	1,054,3	1,079,7	1,060,9

35.—Construction of Protective Irrigation Works.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	N.-W. PROVINCES AND OUDH—			
9	Betwa Canal	1,8	1,4	2,1
—2	PUNJAB—			
	Swat River Canal	5,7	2,2	2,1
49,6	MADRAS—			
	Rushikulya project	45,0	40,6	40,1
10,4	BOMBAY—			
	Nira Canal	12,2	11,2	11,4
...	Chankapur tank . . . . .	...	...	...
1	Mhasvad tank	3	1,0	7
60,8		65,0	55,8	56,4
	THIS INCLUDES—			
3,6	Outlay in England . . . . .	...	1	2
2,2	Exchange . . . . .	...	1	1

187. The decrease in the expenditure in 1893-94, as compared with that of 1892-93, was chiefly due to the approaching completion of the Rushikulya project in Madras. The decrease, as compared with the Budget Estimate, was due partly to the Nawadand aqueduct of the Swat river canal in the Punjab for which provision was made in the Budget Estimate, having been postponed, and partly to heavy rains up to the middle of November 1893 having retarded the progress of work on the Rushikulya project.

Section G.—CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
339.5	EXPENDITURE	75.1	77.1	73.9

The following are the details:—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	IMPERIAL.			
	MADRAS—			
201.2	East Coast Railway . . . . .	...	...	...
	PROVINCIAL.			
	ASSAM—			
3.7	Jorhat Railway	1.3	2.2	2.2
5	Cherra-Companyganj Railway . . . . .	...	3	1
4.2		1.3	2.5	2.3
	MADRAS—			
91.9	Mayavaram-Mutupet Railway	67.5	66.4	64.0
	BOMBAY—			
42.2	Hyderabad-Umarkot Railway	6.3	8.2	7.6
138.3	TOTAL PROVINCIAL	75.1	77.1	73.9
339.5	GRAND TOTAL	75.1	77.1	73.9

288. Under *Imperial* in 1892-93 was shown the balance of the Capital Expenditure on State Railways in excess of the amounts recorded under "Capital Expenditure not charged to Revenue" and "Construction of Protective Railways." No expenditure has been charged to this head in 1893-94.

289. Under *Provincial* the decrease, as compared with the actuals of the previous year, is 64.4. The smaller expenditure on the Mayavaram-Mutupet and the Hyderabad-Umarkot Railways is due to the completion of works.

Section H.—RAILWAYS.

290. The following is a general statement of the Revenue Account :—

1893-94.	State Railways.	Guaranteed Railways.	Subsidised Companies.	Miscellaneous.	TOTAL.
GROSS RECEIPTS .	16,879,1	6,461,1	34,1	..	23,374,3
WORKING EXPENSES .	7,779,1	3,077,3	...	...	10,856,4
Surplus Profits . .	484,9	571,2	...	...	1,056,1
Interest	6,483,9	3,557,5	2,8	...	10,044,2
Annuities	2,797,5	...	...	...	2,797,5
Land and Supervision .	...	34,0	18,2	...	52,2
Miscellaneous Railway Ex- penditure . . . .	...	...	...	103,4	103,4
TOTAL EXPENDITURE .	17,545,4	7,240,0	21,0	103,4	24,909,8

NET GAIN OR LOSS TO THE GOVERNMENT—

1893-94	—666,3	—778,9	+13,1	—103,4	—1,535,5
1892-93	—1,041,2	—805,6	—11,1	+10,9	—1,847,0
1891-92	+109,5	—333,2	—1	—92,0	—315,8
1890-91	—387,4	—145,9	—4,8	—149,2	—687,3
1889-90	—983,9	—699,5	—20,1	—149,1	—1,852,6

291. These figures show that *State Railways* did better than in 1892-93 by 374,9. Under Receipts there was a marked increase in passenger traffic, while the traffic in wheat and seeds was also more favourable than in the previous year. The receipts from general traffic on most of the railways also show an increase in 1893-94. As regards expenditure, there was an increase in working expenses and in surplus profits paid to Companies due to the larger traffic. The exchange on interest and annuities paid in England was 180,1 more than in the previous year, chiefly due to the fall in exchange.

292. The *Guaranteed Railways* also did better than in the preceding year by 26,7. The increase in the net traffic receipts amounting to 139,4 has done little more than cover the increase 109,6 in the charges for interest due to the fall in exchange.

293. The net loss to Government on the Revenue Account of Railways during the last few years, as shown above, has been considerably affected by the fluctuations in the rate of exchange. If the rate had not varied from that of 1886-87 the amounts of net loss or gain would have been as shown below :—

	State Railways.	Guaranteed Railways.	Subsidised Companies.	Miscel- laneous.	TOTAL.
1893-94	+316,6	—188,9	+13,1	—103,4	+37,4
1892-93	—234,1	—321,7	—11,1	+10,9	—556,0
1891-92	+315,5	—210,2	—1	—92,0	+13,2
1890-91	—552,5	—262,0	—4,8	—149,2	—968,5
1889-90	—746,0	—529,6	—20,1	—149,1	—1,444,8
1888-89	—991,1	—682,1	+14,7	—70,6	—1,729,1
1887-88	—1,002,0	—811,4	—18,8	—51,8	—1,884,0
1886-87	—375,1	—675,6	—43,6	—94,4	—1,188,7

294. The opening of the Frontier lines and the commencement of the Bengal-Nagpur Railway increased the net loss considerably in 1887-88; but since then the loss steadily decreased year by year to the end of 1891-92, when the growth of the revenue received a check owing to a falling off in the export traffic in wheat. In 1893-94 the revenue shows a considerable improvement over that of the previous year, and but for the fall in exchange, the results would have been a net gain to Government.

Section H.—RAILWAYS—RECEIPTS.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
19,077,1	RECEIPTS	19,551,7	20,206,5	20,297,0

295. The following are the items comprised in this group. Particulars of them are given in the succeeding statements :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
15,814,8	State Railways (gross)	16,291,5	16,775,3	16,879,1
3,244,4	Guaranteed Railways (net)	3,235,0	3,397,5	3,383,8
17,9	Subsidised Companies	25,2	33,7	34,1
<u>19,077,1</u>		<u>19,551,7</u>	<u>20,206,5</u>	<u>20,297,0</u>

296. *State Railways.*—The gross receipts are 1,064,3 more than those of the previous year. The principal improvements are on the East Indian and the North-Western Railways, and there is also an appreciable increase on the Southern Mahratta, the Bengal-Nagpur, the Rajputana-Malwa, the Eastern Bengal, and the Oudh and Rohilkhand Railways.

297. On the East Indian, the Rajputana-Malwa, and the Oudh and Rohilkhand Railways, the increase is chiefly from pilgrim traffic. The wheat traffic on the North-Western Railway was larger than in the previous year, and the traffic in oilseeds was also favourable. On the Southern Mahratta Railway, the traffic in raw cotton, oilseeds, rice and wheat shows a marked improvement, and passenger traffic also shows a steady development. On the Bengal-Nagpur Railway the improvement is in through passenger traffic attributed to an accelerated train service, and in goods traffic due to general development. On the Eastern Bengal Railway the increase is due to an improvement in passenger traffic, and to the opening of the Barsoe-Kissengunge branch.

298. Compared with the Budget Estimate, there is an improvement of 587,6, of which the East Indian Railway contributes 172,6, owing to a large pilgrim traffic, the North-Western Railway, 231,5, owing largely to improved traffic in wheat and oilseeds, and the Rajputana-Malwa Railway, 97,6, owing to steady development of passenger traffic and to traffic in oilseeds.

299. The increase of 103,8 over the Revised Estimate is due to the traffic on the North-Western and Bengal-Nagpur Railways having proved better towards the close of the year than was expected.

300. *Guaranteed Railways.*—The net receipts are 139,4 above those of the previous year. The traffic on the Bombay, Baroda and Central India Railway was better than in the previous year, the improvement being chiefly in passenger traffic and oilseeds; and on the Madras Railway there was also an increase in passenger traffic, and in the traffic in coal, cotton, and grains. On the Great Indian Peninsula Railway the traffic shows a falling off due chiefly to smaller exports of wheat.

Section H.—RAILWAYS—RECEIPTS—continued.

XXVI and 38.—State Railways—Gross Receipts and Working Expenses.

ACCOUNTS, 1893-94.			Capital Outlay to 31st March 1894.	RAILWAYS.	BUDGET, 1893-94.			REVISED, 1893-94.			ACCOUNTS, 1893-94.		
Gross Receipts.	Working Expenses.	Net.			Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.
IMPERIAL.													
4,888,9	1,358,7	3,530,2	34,220,7	East Indian . . .	4,950,3	1,375,0	3,575,3	5,120,3	1,364,9	3,755,4	5,122,9	1,355,8	3,767,1
872,3	561,6	310,7	10,346,9	Eastern Bengal . . .	860,0	540,0	320,0	897,5	535,0	362,5	896,0	542,5	353,5
2,247,0	918,0	1,329,0	13,108,5	Rajputana-Malwa . . .	2,210,0	940,0	1,270,0	2,281,0	920,0	1,354,0	2,307,6	911,9	1,395,7
2,560,9	1,811,8	755,1	41,310,0	North-Western . . .	2,800,0	1,835,0	965,0	2,980,0	1,900,0	1,080,0	3,031,5	1,908,2	1,123,3
845,9	368,7	477,2	10,620,5	Oudh & Rohilkhand . . .	870,0	390,0	480,0	885,0	390,0	495,0	898,0	377,9	520,1
603,3	309,7	293,6	9,705,4	Bengal-Nagpur . . .	650,0	325,0	325,0	650,0	317,5	332,5	680,9	329,7	351,2
538,4	395,4	143,0	2,498,4	Bengal & North- Western & Tirhoot . . .	530,0	380,0	150,0	535,0	390,0	145,0	524,1	389,5	134,6
444,4	292,1	152,3	8,729,2	Indian Midland . . .	407,5	275,0	132,5	455,0	283,0	172,0	432,4	285,7	146,7
403,1	304,6	98,5	9,510,2	Southern Mahratta . . .	500,0	315,0	185,0	570,0	350,8	219,2	577,0	352,4	224,6
797,0	507,0	290,0	7,290,1	South Indian . . .	810,0	500,0	310,0	770,0	500,0	270,0	781,5	488,8	292,7
14,271,4	6,827,6	7,443,8	147,467,9	TOTAL	14,647,8	6,875,0	7,772,8	15,142,8	6,957,2	8,185,6	15,251,9	6,942,4	8,309,5
OTHER RAILWAYS. IMPERIAL.													
...	...	...	1,351,3	Godhra-Rutlam . . .	...	...	...	9,0	3,7	5,3	7,4	3,0	4,4
...	...	...	20,6	Palampur-Deesa . . .	...	...	...	1,6	1,1	5	1,4	5	9
15,3	9,7	5,6	213,8	Bhopal . . .	18,0	12,0	6,0	18,0	12,0	6,0	16,9	11,7	5,2
83,3	19,9	3,4	498,8	Wardha Coal . . .	24,0	13,2	10,8	20,6	11,7	8,9	21,1	12,2	8,9
54,4	50,7	3,7	107,7	Warora Colliery . . .	54,0	48,4	5,6	56,0	56,0	...	56,2	56,7	...
36,5	33,2	3,3	99,5	Umara Colliery . . .	36,2	32,4	3,8	36,2	34,0	2,2	37,2	34,3	2,9
...	1,3	-1,3	...	Katni-Umaria . . .	...	...	...	...	...	...	...	...	...
16,4	...	...	16,4	Burma . . .	...	...	...	...	...	...	...	...	...
23,1	54,0	-30,9	1,794,5	Mu Valley . . .	35,0	55,0	-20,0	27,5	55,0	-27,5	28,1	55,4	-27,3
78,0	40,0	38,0	1,010,6	Bengal Central . . .	78,0	47,5	30,5	78,0	49,3	31,7	78,1	47,2	30,9
28,7	12,3	16,4	...	Patna-Gya . . .	...	...	...	...	...	...	...	...	...
69,5	44,0	27,9	851,4	Lucknow-Bareilly . . .	70,0	42,8	27,2	76,0	43,6	32,4	76,7	47,6	29,1
...	...	...	585,8	Guntakal-Mysore . . .	...	...	...	...	...	...	...	...	...
...	...	...	143,7	Frontier . . .	24,6	16,3	8,3	26,0	15,5	10,5	29,2	17,4	11,8
151,2	94,0	57,2	1,429,4	Bezwada Extension . . .	40,0	28,0	12,0	10,8	7,1	3,7	9,3	7,4	1,9
...	...	...	3,830,0	Mysore . . .	152,5	92,2	60,3	161,0	99,8	61,2	159,6	98,7	60,9
32,8	...	32,8	1,118,1	East Coast . . .	25,0	20,0	5,0	70,0	50,0	20,0	75,0	59,0	15,4
...	...	...	...	Dhond-Manmad . . .	33,4	...	33,4	34,5	...	34,5	34,8	...	34,8
539,1	369,7	169,4	13,114,2	TOTAL OTHER RAIL- WAYS, IMPERIAL . . .	590,7	407,8	182,9	625,2	435,8	189,4	631,0	451,7	179,3
14,810,5	7,197,3	7,613,2	160,582,1	TOTAL	15,238,5	7,282,8	7,955,7	15,768,0	7,393,0	8,375,0	15,882,9	7,394,1	8,488,8
Surplus Profits and share of net earnings.													
...	248,4	-248,4	...	East Indian . . .	...	240,0	-240,0	...	205,1	-205,1	...	208,5	-208,5
...	100,7	-100,7	...	Rajputana-Malwa . . .	...	130,0	-130,0	...	164,0	-164,0	...	165,9	-165,9
...	7,8	-7,8	...	Bengal Central . . .	...	7,5	-7,5	...	7,7	-7,7	...	7,9	-7,9
...	1,2	-1,2	...	Lucknow-Bareilly . . .	...	1,2	-1,2	...	4	-4	...	3	-3
...	19,1	-19,1	...	Southern Mahratta . . .	...	45,0	-45,0	...	74,7	-74,7	...	76,1	-76,1
...	4,8	-4,8	...	Mysore . . .	...	12,8	-12,8	...	24,2	-24,2	...	24,2	-24,2
...	...	...	...	South Indian . . .	...	...	...	...	1,7	-1,7	...	2,0	-2,0
...	382,0	-382,0	...	TOTAL SURPLUS PROFITS, ETC. . .	...	436,5	-436,5	...	477,8	-477,8	...	484,9	-484,9
14,810,5	7,579,3	7,231,2	160,582,1	TOTAL IMPERIAL	15,238,5	7,719,3	7,519,2	15,768,0	7,870,8	7,897,2	15,882,9	7,879,0	8,003,9
PROVINCIAL.													
678,7	351,0	326,8	5,350,7	Burma . . .	710,0	350,0	360,0	622,5	370,0	252,5	619,0	365,9	253,1
6,6	5,5	1,1	81,1	Johat . . .	6,7	6,1	6	7,0	5,7	1,3	7,1	5,7	1,4
1,9	1,8	...	77,9	Cherra-Company- gunj . . .	2,3	2,1	2	2,3	2,1	2	2,3	2,0	3
310,7	...	310,7	...	Eastern Bengal . . .	320,0	...	320,0	362,5	...	362,5	353,5	...	353,5
6,4	6,4	...	170,7	Hyderabad-Umarkot . . .	14,0	10,0	4,0	13,0	10,5	2,5	14,3	11,4	2,9
1,004,3	365,6	638,7	5,689,4	TOTAL PROVINCIAL	1,053,0	368,2	684,8	1,007,3	388,3	619,0	996,2	335,0	611,2
15,814,8	7,944,9	7,869,9	166,262,5	GRAND TOTAL	16,291,5	8,087,5	8,204,0	16,775,3	8,259,1	8,516,2	16,879,1	8,264,0	8,615,1

• Net receipts.

Section H.—RAILWAYS—RECEIPTS—*continued.*

STATE RAILWAYS—IMPERIAL.

East Indian Railway.

1892-93. Accounts.	EARNINGS—	Budget.	1893-94. Revised.	Accounts.
1,547.4	Coaching			
3,286.7	Goods	1,550.0	1,720.0	1,725.2
54.8	Miscellaneous and Suspense	3,310.0	3,330.0	3,327.4
		90.3	70.3	70.3
4,888.9	TOTAL	4,950.3	5,120.3	5,122.9

301. The receipts during the year are 234.0 and 172.6 in excess of those of the previous year and the Budget Estimate respectively. The increase is principally in coaching traffic, due to the large pilgrim traffic to and from Allahabad, Baidyanath, and Jagganath, as well as to riverside stations on the occasion of bathing festivals. Under Goods Traffic there was an increase in the receipts from cotton, linseed, and other seeds.

Eastern Bengal Railway.

Including Provincial Share.

1892-93. Accounts.	EARNINGS—	Budget.	1893-94. Revised.	Accounts.
405.4	Coaching			
678.0	Goods	400.0	442.6	442.0
99.6	Miscellaneous and Suspense	685.0	717.1	717.5
		95.0	100.3	90.0
1,183.0	TOTAL	1,180.0	1,260.0	1,249.5

302. The receipts are better than those of the previous year and the Budget Estimate, owing chiefly to an improvement in passenger traffic and to the opening of the Barsoe-Kissengunge branch and the Bengal Dooars Railway. The decrease as compared with the Revised Estimate is due to the outstanding earnings at end of the year being larger than was anticipated.

Rajputana-Malwa Railway.

1892-93. Accounts.	EARNINGS—	Budget.	1893-94. Revised.	Accounts.
612.5	Coaching			
1,586.5	Goods	610.0	660.0	675.9
48.6	Miscellaneous and Suspense	1,574.0	1,590.0	1,591.4
		26.0	30.0	40.3
2,247.6	TOTAL	2,210.0	2,280.0	2,307.6

303. The receipts are 60.0 more than those of the previous year. Under *Coaching* there is an increase of 63.4 due to a larger attendance at fairs, and to the movements of Hindu marriage parties. The traffic in oilseeds and general merchandise showed an increase, but this was nearly counterbalanced by a falling off in that in raw cotton, grains, salt, and sugar traffic. The increase over the Budget Estimate is due to heavy traffic in oilseeds, to a steady development of 3rd class passenger traffic, and to the provisional adjustment under this head of the Indian Midland Railway Company's share of interest charges on joint works at Agra. The last two of these causes also account for the increase over the Revised Estimate.

North-Western Railway.

1892-93. Accounts.	EARNINGS—	Budget.	1893-94. Revised.	Accounts.
920.9	Coaching			
1,619.9	Goods	940.0	950.0	955.0
29.1	Miscellaneous and Suspense	1,810.0	1,966.5	1,989.6
		50.0	63.5	86.9
2,569.9	TOTAL	2,800.0	2,980.0	3,031.5

Section H.—RAILWAYS—RECEIPTS—continued.

North Western Railway—concluded.

304. Compared with the actuals of the previous year, the receipts are more by 461,6. The increase in coaching traffic (34,1) is due to a general improvement in 3rd class passenger traffic, which had suffered in the previous year owing to a sickly season and a bad harvest. The wheat crop of 1893 was better than in 1892, and the traffic in this commodity as well as in oilseeds contributed largely to the increased receipts (369,7) under Goods Traffic. The Budget Estimate provided for a moderate improvement over the unfavourable results recorded in 1892-93, but owing to the causes stated above, has been exceeded by the actuals by 231,5. The Revised Estimate has been exceeded by 51,5, owing to the traffic in the latter part of February and March having been more favourable than was expected.

Oudh and Rohilkhand Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
EARNINGS—				
368,1	Coaching	380,0	392,5	396,0
442,6	Goods	452,9	456,0	467,8
35,2	Miscellaneous and Suspense	37,5	36,5	34,2
845,9	TOTAL	870,0	885,0	898,0

305. The receipts are in excess of those of the previous year by 52,1, due to the movements of passengers in connection with *melas*, to the new traffic over the Lucknow-Rae Bareilly section, to the steady growth of 3rd class passenger traffic, and to increased receipts from carriage of material for the Bareilly-Rampur-Moradabad Railway. The last two causes caused the actuals to exceed the Budget Estimate by 28,0, while the Revised Estimate did not fully anticipate the traffic towards the close of the year.

Bengal-Nagpur Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
EARNINGS—				
113,8	Coaching	115,0	131,5	136,3
449,4	Goods	495,0	463,2	482,4
40,1	Miscellaneous and Suspense	40,0	55,3	62,2
603,3	TOTAL	650,0	650,0	680,9

306. Compared with the actuals of the previous year, there is an improvement under all the heads of earnings. The increase in *Coaching* is attributed to the further acceleration of the train service, which has attracted through passengers between Bombay and Calcutta, and to pilgrim and coolie traffic. The increase in *Goods* is ascribed to the large export of linseed, and to the traffic in limestone and wooden sleepers for other railways. Compared with the Budget Estimate, the improvement in Coaching traffic is due to the breaking up of the fair at Jagganath, as owing to the opening of the Sambalpur extension the line has been more used by pilgrims; but the goods traffic shows a falling off owing to bad harvests in the Chattisgarh and other districts. The Revised Estimate has been exceeded by 30,9 owing to an improvement towards the close of the year, specially in the traffic in coal from the Umaria Colliery, in piece goods, sleepers, firewood, bamboos, and limestone.

Bengal and North-Western and Tirhoot Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
EARNINGS—				
204,9	Coaching	200,0	208,3	205,6
272,1	Goods	276,0	261,7	251,5
61,4	Miscellaneous and Suspense	54,0	65,0	67,0
538,4	TOTAL	530,0	535,0	524,1

307. The receipts are less than the Budget Estimate and the actuals of the previous year by 5,9 and 14,3 respectively owing to a falling off in goods traffic in consequence of a poor harvest and to a temporary stoppage of traffic on the Bairagnia branch owing to floods.

Section H.—RAILWAYS—RECEIPTS—continued.

Indian Midland Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	EARNINGS—			
198,8	Coaching	200,0	210,0	207,0
282,6	Goods	304,6	283,9	289,3
—37,0	Miscellaneous and Suspense	—37,1	—38,9	—63,9
444,4	TOTAL	467,5	455,0	432,4

308. The coaching traffic shows a small improvement due to the growth of traffic along the system. The traffic in wheat and food-grains shows a large falling off, while the traffic in oilseeds has increased, and there have been substantial increases in the traffic in cotton and piece goods; and in materials carried for the construction of the Bina (Guna and Bhopal-Ujjain Railways; but owing to a dispute as to rates, the freight due on the material for the Bina Guna Railway was not paid before the close of the year, and the total receipts have consequently fallen short of both the estimates and the actuals of the previous year.

Southern Mahratta Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	EARNINGS—			
301,7	Coaching	215,5	208,0	213,4
363,0	Goods	275,0	357,5	354,7
—1,6	Miscellaneous and Suspense	9,5	4,5	8,9
463,1	TOTAL	500,0	570,0	577,0

309. Compared with the actuals of the previous year, the receipts are more by 113,9. The increase under *Coaching* is due to general development of passengers, luggage and parcels traffic and that under *Goods* to a large development in the traffic in raw cotton and oilseeds, while the traffic in rice and wheat shows a marked improvement. The increase, as compared with the Budget Estimate, is due to the improvement in the export traffic arising from better harvests.

South Indian Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	EARNINGS—			
421,1	Coaching	444,7	396,2	402,8
353,4	Goods	350,0	350,0	358,6
23,1	Miscellaneous and Suspense	15,3	23,8	20,1
797,6	TOTAL	810,0	770,0	781,5

310. The decrease in the receipts, as compared with those of the previous year and with the Budget Estimate, is chiefly under *Coaching* Traffic, and is attributed to the interruption of traffic owing to extensive breaches caused by heavy rains in November 1893. The actuals exceeded the Revised Estimate owing to more favourable traffic towards the close of the year.

Other State Railways—Imperial.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
522,7		590,7	625,2	631,0

• Excludes Imperial share of the earnings of the Burma State Railway.

311. Compared with the actuals of the previous year, there is an increase of 108,3. The earnings of the open section of the Godhra-Rutlam Railway in 1892-93 were included in those of the Rajputana-Malwa Railway, but they are now recorded separately, and this accounts for an increase of 7,4. There is an increase of 5,0 on the Mu Valley Railway owing to the opening of the section of the line from Shwebo to Wuntho, of 7,2 on the Lucknow-Bareilly Railway owing to the opening of the Dudwa branch, and of 8,4 on the Mysore Railway due to general development of 3rd class passenger traffic and traffic in food-grains. The Dharmavaram-Mysore Frontier-section of the Guntakal-Mysore Frontier Railway was opened for traffic during the year, and the earnings of the Guntakal-Dharmavaram section, which were treated as a part of the South Indian Railway in the previous year, have now been included with those of that section.

Section H.—RAILWAYS—RECEIPTS—continued.

Other State Railways—Imperial—concluded.

and these circumstances account for an increase of 29.2. The opening for traffic of a section of the East Coast Railway accounts for an increase of 75.0. On the other hand, there is a falling off of 28.7 in consequence of the amalgamation of the Patna-Gya Railway with the East Indian Railway.

312. The actuals are better than the Budget Estimate by 40.3, due to the opening of a section of the East Coast Railway and the Dudwa branch of the Lucknow-Bareilly Railway. The traffic on the Mysore Railway also continued more favourable than was anticipated, and shows an improvement of 7.1, while there has been a falling off of 6.9 on the Mu Valley Railway.

STATE RAILWAYS—PROVINCIAL.

Burma Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
EARNINGS—				
405.6	Coaching	710.0	622.5	333.2
283.2	Goods			273.1
6.4	Miscellaneous and Suspense			12.7
695.2*	TOTAL	710.0	622.5	619.0

* Includes Imperial share of the earnings of the Railway.

313. The receipts are 76.2 below those of the previous year, and 91.0 below the Budget Estimate, the decreases being due to the low price of paddy. It is also explained that the paddy season of 1893 was an early one, and that of 1894 a late one, which had the effect of throwing earnings that would ordinarily have come into the accounts of 1893-94 into the accounts of 1892-93 and 1894-95.

Other Railways—Provincial.

1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.
14.9	23.0	22.3	23.7

14. The increase over the actuals of the previous year is mainly on the Hyderabad-Umarkot Railway, which was open for eight months only in 1892-93.

XXVII.—Guaranteed Companies—Net Traffic Receipts.

ACCOUNTS, 1892-93:			GUARANTEED RAILWAY COMPANIES.	BUDGET, 1893-94.			REVISED, 1893-94.			ACCOUNTS, 1893-94.			Guaranteed interest, 1893-94.	Percentage charges on receipts.
Gross Receipts.	Working Expenses.	Net.		Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.		
1,435.2	579.4	855.8	Bombay, Baroda and Central India	1,400.0	560.0	840.0	1,515.0	547.5	967.5	1,518.1	539.8	978.3	689.3	35.56
3,887.5	1,951.2	1,936.3	Great Indian Peninsula	3,960.0	2,000.0	1,960.0	3,930.0	2,020.0	1,910.0	3,893.1	2,018.1	1,875.0	1,988.2	51.84
979.2	526.9	452.3	Madras	975.0	540.0	435.0	1,060.0	540.0	520.0	1,049.9	519.4	530.5	880.0	49.47
6,301.9	3,057.5	3,244.4	TOTAL	6,335.0	3,100.0	3,235.0	6,505.0	3,107.5	3,397.5	6,461.1	3,077.3	3,383.8	3,557.5	47.63

GROSS RECEIPTS.

315. The increase, as compared with the actuals of the previous year, is due to an improvement on all three railways, but chiefly on the Bombay, Baroda and Central India and Madras Railways. On the first, the increase is due to larger consignments of oil seeds, sugar, and timber, and to improvement in the 3rd class passenger traffic, and in receipts belonging to foreign lines. On the Madras Railway the passenger and parcel traffic improved in consequence of more favourable seasons; the traffic in cotton and grains also showed an improvement, and the traffic in coal was considerably improved by large bookings to the Kolar gold-fields. Under earning heads, the receipts on the Great Indian Peninsula Railway showed a falling off, due to

Section H.—RAILWAYS—RECEIPTS—concluded.

XXVII.—Guaranteed Companies—Net Traffic Receipts—concluded.

smaller exports of wheat and to the depletion of stocks in food-grains in 1892 to meet the prevailing scarcity in the Madras Presidency, but this decrease was more than counterbalanced by an increase in suspense transactions arising from through traffic transactions.

316. The decrease, as compared with the Revised Estimate, is on the Great Indian Peninsula and Madras Railways; the suspense transactions on these lines are liable to large fluctuations, so that it is difficult to frame a correct forecast.

WORKING EXPENSES.

317. The increase, as compared with the actuals of the previous year, occurs only on the Great Indian Peninsula Railway in consequence of heavy renewals of engines and to the entertainment of additional station and train staff required for the working of the altered train service. The working expenses of the Bombay, Baroda and Central India and Madras Railways were lower than in the previous year. The reduction on the former was due to there being no expenditure on renewals with steel rails and repairs to flood damages; large credits for sale of old rails to the Telegraph Department and the Godhra-Rutlam Railway, and less renewals and repairs to coaching and goods vehicles have also contributed to the reduction to a certain extent. The reduction on the Madras Railway is due to the heavy outlay which was incurred in 1892-93 on repairs and renewals of permanent-way and bridges. The variations between the Revised Estimate and actuals show a decrease of 30.2 as under—

Bombay, Baroda and Central India Railway	7.7
Great Indian Peninsula Railway	1.9
Madras Railway	20.6

318. The decrease on the Madras Railway is due to the requirements for all departments, especially Locomotive, having been over-estimated.

XXVIII.—Subsidised Companies (Repayment of Advances of Interest).

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	INDIA—			
17.9	Mysore Railway	23.6	33.7	34.1
	ENGLAND—			
...	Rohilkhand-Kumaon Railway	10	...	...
...	Exchange	6	...	...
17.9	TOTAL	25.2	33.7	34.1

319. The credit under India represents the amount recoverable from the Mysore Durbar in settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway. The receipts, working expenses, and interest charges of the Mysore Railway are recorded in the accounts under their respective railway heads, and the recovery of the net charge for interest (*i.e.*, interest on Capital expended, *minus* net receipts) from the Mysore Durbar is credited under this head. The settlement with the Mysore Durbar is effected outside the Railway accounts. The details of the amounts recoverable are given below:—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	INDIA—			
	MYSORE RAILWAY—			
76.9	Interest on Capital	78.1	78.9	79.2
6.6	Less—Charge for interest borne by Government for the unexpended balance of the Capital retained in its hands	7.0	8.2	8.4
70.3		71.1	70.7	70.8
52.4	Net receipts	47.5	37.0	36.7
17.9	Net charge for interest recoverable from Mysore Durbar	23.6	33.7	34.1

320. The Budget Estimate provided for credits under England representing the Government share of surplus profits of the Rohilkhand-Kumaon Railway for the years 1891 and 1892, to be taken in reduction of the Company's debt for advances of interest. No payment has, however, been made pending a decision on certain questions materially affecting the Government share of surplus profits.

Section H.—RAILWAYS—EXPENSES.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
20,924.1	EXPENDITURE	21,545.8	21,803.5	21,832.5
321. These figures comprise the expenditure under the following heads:—				
	STATE RAILWAYS—			
7,944.9	Working Expenses	8,087.5	8,259.1	8,264.0
4,779.1	Interest on debt	4,945.3	4,967.5	4,972.9
2,717.4	Annuities	2,765.6	2,787.0	2,797.5
1,086.1	Interest on Capital Deposits	1,136.5	1,149.1	1,153.1
328.5	Interest on Advances	352.9	356.5	357.9
	GUARANTEED COMPANIES—			
611.3	Surplus Profits, etc.	613.2	605.8	605.2
3,438.7	Interest	3,508.9	3,544.4	3,557.5
	SUBSIDISED COMPANIES—			
27.1	Land, etc.	22.3	20.1	18.2
1.9	Advances of Interest	6.1	2.8	2.8
—10.9	MISCELLANEOUS RAILWAY EXPENDITURE	107.5	111.2	103.4
20,924.1		21,545.8	21,803.5	21,832.5

322. The actuals exceeded those of the previous year by 908.4, and the Budget Estimate by 286.7. The charges on account of exchange were higher by 289.7 and 128.2, chiefly on account of the fall in the rate of exchange. Excluding exchange the total charges are higher than those of the previous year and of the Budget Estimate by 618.7 and 158.5 respectively.

323. The increase, compared with the actuals of the previous year, occurred chiefly in the working expenses of State Railways, owing to the larger traffic worked, to larger payments of surplus profits to the Southern Mahratta Railway Company and on account of the Rajputana-Malwa Railway to the Bombay, Baroda and Central India Railway Company, and to repairs of flood damages, and strengthening of bridges. There is also an increase in the interest charges resulting from the progress of construction of State Railways. The expenditure on surveys was greater than in the previous year, owing to new surveys being undertaken and to a special recovery of 89.1 in 1892-93 from the Assam-Bengal Railway Company on account of the past outlay incurred by Government on surveys connected with that line. The excess over the Budget Estimate is in the working expenses of State Railways, owing chiefly to the improved traffic, to the payment of surplus profits to Companies which it was anticipated would have been paid in the previous year, and to repairs of flood damages, and heavy renewals of way and rolling-stock. The excess over the Revised Estimate is on account of exchange, the actual average rate of exchange for the year having been slightly lower than the rate adopted for the purposes of the estimate.

38.—State Railways—Working Expenses.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
7,944.9	EXPENDITURE	8,087.5	8,259.1	8,264.0

324. The particulars of these charges by individual Railways are given on page 88. The increase over the actuals of the previous year and the Budget Estimate is due to the larger traffic worked, to larger payments of surplus profits to the Southern Mahratta Railway Company, and to the Bombay, Baroda and Central India Railway Company for working the Rajputana-Malwa Railway, and to repairs of flood damages.

Section H.—RAILWAYS—EXPENSES—continued.

STATE RAILWAYS—IMPERIAL.

East Indian Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
WORKING EXPENSES—				
327,1	Maintenance	339,3	389,5	293,5
408,7	Locomotive	405,5	420,5	423,5
120,9	Carriage and Wagon	129,6	125,5	104,7
276,5	Traffic	278,1	284,7	280,9
225,5	General, Miscellaneous, and Suspense	222,5	244,7	253,2
1,358,7	TOTAL WORKING EXPENSES	1,375,0	1,364,9	1,355,8
248,4	Share of surplus profits paid to the Company and contribution to Provident Fund	240,0	205,1	208,5
1,607,1	TOTAL	1,615,0	1,570,0	1,564,3

325. The actuals for the year are 42,8 less than the actuals of 1892-93 and 50,7 less than the Budget Estimate. But for a special credit of 82,3 afforded to Revenue by debit to Capital during the year on account of outlay charged to Revenue to the end of 1892-93 in providing an additional sleeper to each 30' rail, the expenditure would have been 39,5 and 31,6 in excess of the actuals of the previous year and the Budget Estimate respectively. More extensive renewals of sleepers and fencing and additional relaying of rails were carried out during the year; and the expenditure connected with the running of trains and on fuel was heavier in consequence of the increased traffic. The decrease in the payments to the Company on account of their share of surplus profits is due to the lower rate of exchange at which the sterling annuity and interest charges falling against the net revenue have had to be converted into Indian currency.

Eastern Bengal Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
WORKING EXPENSES—				
122,6	Maintenance	121,0	120,3	123,5
122,8	Locomotive	118,0	120,1	119,4
47,6	Carriage and Wagon	51,5	50,3	48,2
118,2	Traffic	112,0	120,9	121,5
150,4	General, Miscellaneous and Suspense	137,5	123,4	129,9
561,6	TOTAL	540,0	535,0	542,5

326. The total expenditure is less than that of the previous year, due chiefly to the debit in 1892-93 of the amount of depreciation on the Bengal Central Railway rolling-stock to Revenue by credit to Capital. The increase, as compared with the Revised Estimate, is due to larger debits to demands payable account than were provided for.

Rajputana-Malwa Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
WORKING EXPENSES—				
162,0	Maintenance	168,0	155,5	162,8
407,6	Locomotive	411,0	403,7	367,1
77,2	Carriage and Wagon	95,0	91,3	98,5
145,6	Traffic	140,0	141,3	147,6
125,6	General, Miscellaneous, and Suspense	126,0	134,2	135,9
918,0	TOTAL WORKING EXPENSES	940,0	926,0	911,9
100,7	Share of surplus profits paid to the Bombay, Baroda and Central India Railway Company, and contribution to Provident Fund	130,0	164,0	165,9
1,018,7	TOTAL	1,070,0	1,090,0	1,077,8

327. The working expenses are less than those of the previous year, and of the Budget Estimate by 6,1 and 28,1 respectively. The savings have occurred chiefly under *Locomotive* expenses, due to less coal carried

Section H.—RAILWAYS—EXPENSES—continued.

Rajputana-Malwa Railway—concluded.

during the year, to the replacement of three engines and extensive repairs in 1892-93, for which there were no corresponding charges in 1893-94, and to smaller charges for fuel and running expenses in consequence of less train mileage run. There has been an increase under *Carriage and Wagon* expenses due to heavy expenditure on wheel and axle-changing operations, and under *Special and Miscellaneous* due to payments to the East Indian Railway for arrear shunting charges at Cawnpore, and to a larger number of compensation claims settled during the year.

328. The increased payments on account of surplus profits, as compared with the actuals of the previous year and with the Budget Estimate, are due partly to the working results of the year having proved more satisfactory, and partly to the payment of 90 per cent. of the Company's share of surplus profits for the second-half of 1892 having been made in this year instead of in the previous year as anticipated.

North-Western Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
WORKING EXPENSES—				
627.5	Maintenance	702.5	677.4	675.2
622.7	Locomotive	549.5	653.5	656.6
163.9	Carriage and Wagon	166.5	160.0	160.9
244.6	Traffic	250.5	250.5	252.5
153.1	General, Miscellaneous, and Suspense	166.0	158.6	163.0
1,811.8				
	TOTAL	1,835.0	1,900.0	1,908.2

329. The expenditure is 96.4 more than in the previous year, due to repairs of flood damages and the strengthening and reconstruction of bridges, to heavier repairs and renewals of engines, and to increased traffic. The increase, as compared with the Budget Estimate, is due to larger consumption of fuel, and to more extensive renewals of engines and vehicles.

Oudh and Rohilkhand Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
WORKING EXPENSES—				
116.5	Maintenance	115.6	117.4	111.9
103.2	Locomotive	114.6	113.7	115.4
34.5	Carriage and Wagon	42.0	40.6	40.2
65.0	Traffic	69.5	70.5	70.8
49.5	General, Miscellaneous, and Suspense	48.3	47.8	39.6
368.7				
	TOTAL	390.0	390.0	377.9

330. Contrasted with the actuals of the previous year, the expenditure shows an increase of 9.2, which is due to the opening of the Lucknow-Rae Bareilly section and to the larger traffic worked, which involved an increase in establishment and in fuel and running expenses generally. The expenditure would have been still larger, but for delay in the settlement of the share of joint station charges of the Moghul Serai and Aligarh stations for the year 1893. The short outlay, as compared with the Budget and Revised Estimates, is due to delay in the supply of wooden sleepers intended for renewals, and to the share of joint stations charges for 1893 having remained unadjusted.

Bengal-Nagpur Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
WORKING EXPENSES—				
85.7	Maintenance	90.0	100.0	103.4
87.4	Locomotive	95.0	80.2	81.4
17.6	Carriage and Wagon	19.7	25.8	28.1
47.7	Traffic	47.0	46.4	47.7
71.3	General, Miscellaneous, and Suspense	73.3	65.1	69.1
309.7				
	TOTAL	325.0	317.5	329.7

Section H.—RAILWAYS—EXPENSES—continued.

Bengal Nagpur Railway—concluded.

The increase occurred chiefly under *Maintenance* and *Carriage and Wagon* expenses, and is due to larger outlay on ballast for renewals, to cost of relaying commenced on the Katni-Umaria section, to abnormal expenditure in connection with the re-roofing of staff quarters, and to special repairs to coaching vehicles and renewals of bearing springs of goods vehicles. The decrease under *Locomotive* is due to cheaper fuel and to general economy effected in the working of this Department.

Bengal and North-Western and Tirhoot Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
WORKING EXPENSES—				
44.1	Maintenance	36.0	50.0	52.9
53.3	Locomotive	49.0	48.0	45.6
14.3	Carriage and Wagon	15.3	12.9	12.7
39.6	Traffic	38.0	40.9	42.4
72.7	General, Miscellaneous, and Suspense	71.7	71.2	70.5
171.4	Share of net earnings paid to the Company, and contribu- tion to Provident Fund	170.0	167.0	165.4
395.4	TOTAL	380.0	390.0	389.5

332. The working expenses are slightly below the actuals of the previous year. Owing to a decrease in earnings, the share of net earnings paid to the Company is less by 6.0. There has however been increased expenditure on repairs to the breaches caused by floods on the Bairagnia branch. The increase over the Budget Estimate is due to repairs of the damages caused by floods, to larger expenditure on renewals of sleepers, on repairs of stations and buildings and on printing forms for the use of stations.

Indian Midland Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
WORKING EXPENSES—				
71.7	Maintenance	65.0	76.5	75.4
101.8	Locomotive	95.0	95.8	98.3
23.3	Carriage and Wagon	21.5	23.0	24.5
48.3	Traffic	47.0	45.0	46.7
47.0	General, Miscellaneous, and Suspense	46.5	42.7	40.8
292.1	TOTAL	275.0	283.0	285.7

333. The actuals are less by 6.4 than those of the previous year. Under *Maintenance* there is an increase due to extraordinary renewals on the Scindia section and on the Bhopal Railway, but this is more than counterbalanced by a decrease under *Locomotive* expenses due to the reduced cost of fuel and to a reduction in the running expenses, and under *General and Miscellaneous* expenditure due to the payment made in the previous year to the Bombay, Baroda and Central India Railway on account of share of joint works at Agra for the period from 1st March 1889 to 31st December 1892. As compared with the Budget Estimate there is an excess due to insufficient provision having been made for extraordinary renewals.

Southern Mahratta Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
WORKING EXPENSES—				
69.4	Maintenance	77.0	87.6	83.2
99.4	Locomotive	106.0	122.0	130.3
20.1	Carriage and Wagon	23.4	25.0	24.1
50.9	Traffic	51.5	57.6	56.0
64.8	General, Miscellaneous, and Suspense	57.1	58.6	58.8
304.6	TOTAL WORKING EXPENSES	315.0	350.8	352.4
19.1	Share of net earnings paid to the Company, and contribu- tion to Provident Fund	45.0	74.7	76.1
323.7	TOTAL	360.0	425.5	428.5

Section H.—RAILWAYS—EXPENSES—continued.

Southern Mahratta Railway—concluded.

334. The large increase in working expenses, as compared with both the actuals of the previous year and the Budget Estimate, is due to abnormal renewals of sleepers, to the transfer from Capital of the cost of works and buildings at a temporary station on its being closed for traffic, to renewals of engines, and to heavier expenditure consequent on improved earnings.

335. The increase in the share of net earnings paid to the Company is due to improved traffic and to 90 per cent. of the Company's share of net earnings for the half-year ended 31st December 1892 not having been paid in the previous year.

South Indian Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
WORKING EXPENSES—				
131.4	Maintenance	133.8	121.7	119.1
188.1	Locomotive	174.3	176.3	172.0
45.4	Carriage and Wagon	48.8	58.9	58.7
67.6	Traffic	67.9	68.5	67.8
74.5	General, Miscellaneous, and Suspense	75.2	74.6	71.2
507.0	TOTAL WORKING EXPENSES	500.0	500.0	488.8
	Share of net receipts paid to the Company, and contribution to Provident Fund . . . . .	...	1.7	2.0
507.0	TOTAL	500.0	501.7	490.8

336. The maintenance charges were below those of the previous year owing to less renewals of rails and to a decrease in mileage in consequence of the transfer of the working of the Guntakal-Dharmavaram section of the Guntakal-Mysore Frontier Railway to the Southern Mahratta Railway Company. The locomotive expenses were also less owing to replacement of four engines and adjustment of arrear charges in 1892-93, for which there were no corresponding debits in 1893-94. The lapse on the Budget Estimate is due to the decrease in maintenance charges as explained above.

Other State Railways—Imperial.

1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.
383.5	429.3	468.1	484.1

337. The actuals exceeded those of the previous year by 100.6. The opening of the East Coast Railway accounts for 59.6 of the increase. On the Mysore Railway the increase is 24.1, due to the payment in this instead of in the previous year to the Southern Mahratta Railway Company of 90 per cent. of their share of net earnings for the second half of 1892, and to improved traffic. The Guntakal-Mysore Frontier Railway accounts for an increase of 17.4 due to the opening for traffic of the Dharmavaram-Mysore Frontier section, and to the Revenue accounts of the Guntakal-Dharmavaram section being now separated from the South Indian Railway accounts. On the Warora Colliery there is an increase of 6.0 due to a larger output of coal, to the charges for new boilers, and to a write-off of 2.0 on account of railway stores to "Loss on stores." The increase of 5.1 on the Lucknow-Bareilly Railway is due to the larger traffic worked, and to additional maintenance charges consequent on the opening of the Dudwa branch.

338. The actuals exceeded the Budget Estimate by 54.8. The principal excesses are on the East Coast and Mysore Railways and the Warora Colliery, and are due chiefly to the causes that led to the excesses over the actuals of the previous year. The excess over the Revised Estimate is mainly due to an under-estimate of expenditure on the East Coast Railway.

State Railways—Provincial.

Burma Railway.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
WORKING EXPENSES—				
180.6	Maintenance	350.0	370.0	123.7
107.8	Locomotive			105.2
25.5	Carriage and Wagon			33.8
63.0	Traffic			64.6
35.0	General, Miscellaneous, and Suspense			38.6
351.9	TOTAL	350.0	370.0	365.9

339. The actuals are 14.0 in excess of those of the previous year, and 15.9 in excess of the Budget estimate, due to the relaying of a portion of the Sittang section and to heavy repairs to coaching and goods stock having been found necessary.

Section H.—RAILWAYS—EXPENSES—continued.

Other Railways—Provincial.

1892-93. Accounts. 13,7 Budget. 18,2 1893-94. Revised. 18,3 Accounts. 19,1

340. The increase, as compared with the actuals of the previous year, is on the Hyderabad-Umarkot Railway. This line was open for traffic throughout the year as against eight months in 1892-93.

38.—State Railways.

Interest on Debt.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
3,149,9	INTEREST ON CAPITAL FOUND BY GOVERNMENT	3,320,9	3,327,6	3,327,1
	INTEREST ON OTHER CAPITAL—			
	East Indian Railway—			
64,6	Debenture Stock	64,6	64,6	64,6
	Stock issued in Redemption of annuity and Debenture Stock—			
2	Rupce debt—4 per cent.	4	2	2
241,3	Sterling Stock—3½ per cent.	239,4	239,4	239,5
7,5	Ditto 3 per cent.	7,5	7,5	7,4
	Eastern Bengal Railway—			
13,9	Debenture Stock	14,0	14,0	13,9
20,5	Stock issued in Redemption of annuity and Debenture Stock	20,3	20,3	20,3
	Sind, Punjab and Delhi Railway—			
165,5	Stock issued in Redemption of annuity	164,4	164,4	164,4
	Oudh and Rohilkhand Railway—			
76,3	Debentures and Debenture Stock	39,6	39,6	39,6
275,6	Stock issued for purchase of Railway and in Redemption of Debentures and Debenture Stock	297,6	297,3	297,3
	South Indian Railway—			
50,2	Debentures and Debenture Stock	38,4	38,4	38,4
101,7	Stock issued for purchase of Railway and in Redemption of Debentures	112,3	112,0	112,0
4,167,2	TOTAL INTEREST ON CAPITAL	4,319,4	4,325,3	4,324,7
611,9	EXCHANGE	625,9	642,2	648,2
4,779,1	TOTAL INTEREST ON DEBT	4,945,3	4,967,5	4,972,9

341. There was an increase over the actuals of the previous year, and the Budget and Revised Estimates in the charges for exchange owing to a fall in the rate. Omitting exchange, the charges approximate closely to the Budget and Revised Estimates, but exceed those of the previous year by 157,5, as the charges for interest on capital found by Government are increasing year by year with the progress of construction.

Interest on Capital found by Government.

342. The following statement shows how the amount charged in the accounts of 1893-94 as interest on capital found by Government has been computed:—

CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE—

	E. I. Ry.	E. B. Ry.	Other State Railways.	TOTAL.
Capital Expenditure at end of 1892-93	3,036,4	6,962,2	66,650,6	76,649,2
Capital Expenditure during 1893-94	543,4	105,5	3,425,5	4,074,4
Capital Expenditure at end of 1893-94	3,579,8	7,067,7	70,076,1	80,723,6
Debentures discharged	3,546,7	815,6	...	4,362,3
INTEREST.				
Interest on Capital Account at beginning of the year	121,5	278,5	2,666,1	3,066,1
Interest on Debentures, etc., discharged	141,9	32,6	...	174,5
Half a year's interest on Capital spent during the year	10,9	2,1	68,5	81,5
TOTAL	274,3	313,2	2,734,6	3,322,1
Add—½ per cent. on the Holkar Loan of a crore, which bears 4½ per cent. interest.	...	...	5,0	5,0
TOTAL INTEREST CHARGED, 1893-94	274,3	313,2	2,739,6	3,327,1
" " " 1892-93	256,0	308,4	2,585,5	3,149,9

Section H.—RAILWAYS—EXPENSES—*continued.*

Annuities in Purchase of Guaranteed Railways (including Sinking Funds).

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
ENGLAND—				
1,169,2	East Indian Railway	1,171,0	1,166,7	1,166,8
121,2	Eastern Bengal Railway	121,3	121,3	121,3
406,3	Sind, Punjab and Delhi Railway	407,4	407,4	407,5
1,696,7	TOTAL ENGLAND	1,699,7	1,695,4	1,695,6
1,020,7	EXCHANGE	1,065,9	1,091,6	1,101,9
2,717,4	GRAND TOTAL	2,765,6	2,787,0	2,797,5

343. The sterling payments agree closely with the actuals of the previous year and with the Budget and Revised Estimates, but the charge for exchange is higher owing to the fall in the rate of exchange.

Interest on Capital deposited by Companies.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
INTEREST ON OVERDRAWN CAPITAL—				
INDIA—				
3,2	Lucknow-Bareilly Railway	4,8	4,8	4,7
INTEREST ON SUBSCRIBED CAPITAL—				
INDIA—				
19,4	Bengal-Nagpur Railway	19,4	19,4	19,4
7,5	Lucknow-Bareilly Railway	7,8	7,7	7,7
ENGLAND—				
26,1	Assam-Bengal Railway	46,3	47,1	47,1
17,5	Bengal Central Railway	17,5	17,5	17,5
171,2	Bengal-Nagpur Railway	171,2	171,2	171,2
212,0	Indian Midland Railway	212,0	212,0	212,0
202,5	Southern Mahratta Railway	201,8	201,8	201,8
30,0	South Indian Railway	30,0	30,0	30,0
689,4	EXCHANGE	710,8	711,5	711,4
396,7	EXCHANGE	425,7	437,6	441,7
1,086,1	TOTAL	1,136,5	1,149,1	1,153,1

Interest.

344. The increase in the sterling payments over the actuals of the previous year is on account of the Assam-Bengal Railway consequent on the additional capital paid up by the Company.

Exchange.

345. The increase in the actuals, compared with those of the previous year and with the Budget Estimate, is due partly to a fall in the rate of exchange, and partly to the larger payment of interest to the Assam-Bengal Railway Company.

Section H.—RAILWAYS—EXPENSES—continued.
Interest chargeable against Companies on Advances.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
ENGLAND—				
16,2	Bengal Central Railway	16,3	16,3	16,3
81,3	Bengal-Nagpur Railway	88,3	88,3	88,3
41,4	Indian Midland Railway	43,7	43,7	43,7
66,2	Southern Mahratta Railway	68,6	68,6	68,6
<hr/>				
205,1		216,9	216,9	216,9
123,4	EXCHANGE	136,0	139,6	141,0
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328,5	TOTAL	352,9	356,5	357,9

Interest.

346. As explained in previous reports, the capital required by the above Companies has, from 1889-90, been advanced by the Secretary of State from funds raised under the provisions of the Oudh and Rohilkhand Railway Purchase Act, and the interest chargeable against the Companies on the advances is shown under this head.

347. The increase over the actuals of the previous year is due to further advances having been made to Companies by the Secretary of State.

Exchange.

348. The increase in exchange, compared with the actuals of the previous year, is due partly to larger charges on account of interest, and partly to a less favourable rate of exchange. The increase, as compared with the Budget Estimate, is due to a fall in the rate of exchange.

39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
MOIETY OF SURPLUS PROFITS—				
186,7	Bombay, Baroda and Central India Railway	181,2	265,0	266,0
395,2	Great Indian Peninsula Railway	381,6	305,9	305,2
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581,9	TOTAL SURPLUS PROFITS	562,8	570,9	571,2
<hr/>				
LAND AND SUPERVISION—				
15,6	India—Share of Office of Director General of Railways	15,9	16,2	15,8
11,0	Central Provinces	10,6	10,7	10,5
2,1	Assam	6,5	7,0	7,1
10,9	Bengal	10,8	11,0	11,5
12,5	North-Western Provinces and Oudh	12,5	11,1	11,9
13,4	Madras	16,0	13,8	12,6
23,4	Bombay	33,9	28,3	27,7
...	Reserve	6,3	...	...
<hr/>				
88,9		112,5	98,1	97,1
59,5	Deduct—Amount recoverable from Companies on account of Government Supervision	62,1	63,2	63,1
<hr/>				
29,4	TOTAL LAND AND SUPERVISION	50,4	34,9	34,0
<hr/>				
611,3	GRAND TOTAL	613,2	605,8	605,2

SURPLUS PROFITS.

349. The decrease of 10,7, as compared with the actuals of the previous year, is due to the smaller earnings of the Great Indian Peninsula Railway in the first-half of the year. The difference would have been larger, but for the increase in the share of surplus profits paid to the Bombay, Baroda and Central India Railway Company consequent on the improvement in traffic, which also led to an increase over the Budget Estimate.

Section H.—RAILWAYS—EXPENSES—continued.

39.—Guaranteed Companies—Surplus Profits, Land and Supervision—continued.

LAND AND SUPERVISION.

350. The increase over the actuals of the previous year is due principally to the charge for the offices of Consulting Engineer and Government Examiner of Accounts, Assam-Bengal Railway, during the year under review having been for twelve months, while that for 1892-93 was only for five months, and to the outlay on land taken up for the Anand station on the Bombay, Baroda and Central India Railway. The saving on the Budget Estimate is due mainly to the requirements for land having been over-estimated.

351. The increase over the actuals of the previous year and the Budget Estimate, in the amount recoverable from Companies on account of Government supervision, is chiefly due to the larger recovery from the Assam-Bengal Railway in consequence of a greater length of line being under construction. The difference between the Budget and the actuals of 1893-94 would have been more, but for no recovery having been made from the Southern Mahratta Railway Company on account of the Guntakal-Hindupur line, Government having decided not to levy any charge until receipt from the Secretary of State of the agreement for working the line.

39.—Guaranteed Companies—Interest.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	INTEREST—			
2,7	India	2,6	2,4	2,5
2,145,3	England	2,154,9	2,154,7	2,154,7
2,148,0		2,157,5	2,157,1	2,157,2
1,290,7	EXCHANGE	1,351,4	1,387,3	1,400,3
3,438,7	TOTAL	3,508,9	3,544,4	3,557,5

352. The increase in the payments in England, compared with those of the previous year, is due to the additional debentures raised by the Great Indian Peninsula and Bombay, Baroda and Central India Railways.

353. The increase under Exchange is chiefly due to the less favourable rate of exchange.

40.—Subsidised Companies.—Land, Subsidy, and Interest.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	IMPERIAL—			
3,9	Bengal and North-Western Railway—(Land)	1,7	2,8	1,0
2	Delhi-Umballa-Kalka Railway—(Land)	1,4	...	...
6,4	Nilgiri Railway—(Land)	5,0	3,0	3,0
1,9	Ditto (Interest)	6,1	2,8	2,8
12,4	TOTAL IMPERIAL	14,2	8,6	6,8
	PROVINCIAL—			
4,0	Rohilkhand-Kumaon Railway—(Subsidy)	4,0	4,0	4,0
1	Ditto ditto (Land)	...	...	...
10,0	Dibru-Sadiya Railway—(Subsidy and Audit)	10,1	10,1	10,0
2,5	Dooars Railway—(Land)	1	3	3
16,6	TOTAL PROVINCIAL	14,2	14,3	14,8
29,0	GRAND TOTAL	28,4	22,9	21,0

354. Compared with the actuals of the previous year there is a net decrease of 8,0. There was less acquisition of land for the Bengal and North-Western Railway, and short payments of compensation. The land required for the Nilgiri and the Dooars Railways was for the most part paid for in previous years. Owing to additional deposits of capital in the Government treasury, the interest paid to the Nilgiri Railway Company exceeded the amount paid in the previous year.

355. The lapse on the Budget Estimate is partly due to the interest payable to the Nilgiri Railway Company having been calculated for twelve months, whereas the payment ceased on the 30th September 1893, the date on which the limit of three years expired under the contract. The Budget Estimate also provided for the cost of demarcating land relinquished by the Delhi-Umballa-Kalka Railway Company, which it is considered expedient to retain in the hands of Government, but the provision was not utilised, and for land for the Nilgiri Railway, which was not acquired.

Section H.—RAILWAYS—EXPENSES—continued.

41.—Miscellaneous Railway Expenditure.

1892-93. Accounts.		IMPERIAL.	Budget.	1893-94. Revised.	Accounts.
INDIA (GENERAL AND POLITICAL)—					
3.3	Surplus Establishment and Miscellaneous Charges	7.0	5.0	5.1	
15.6	Director-General's Establishment, share of—	15.9	16.2	15.8	
2.3	Port Store-keeper's Establishment	2.4	2.4	2.2	
1.9	Rutlam-Muttra Survey	7.2	5.5	5.5	
...	Pachpadra-Umarkot Survey	2.0	2.0	2.1	
...	Reserve	...	5.6	...	
33.1	TOTAL	34.5	36.7	30.7	
CENTRAL PROVINCES—					
...	Bina-Guna Railway—(Land)	3	...	...
6.1	Sambulpore-Khurda Survey	...	2	2	
...	Saugor-Katni Survey	4.0	2.4	2.4	
...	Raipur-Sonpur Survey	...	...	2	
...	Jubbulpore-Gondia Survey	6.0	...	...
6.1	TOTAL	10.3	2.6	2.8	
BURMA—					
2.3	Meiktila-Myingyan Survey	...	...	...
6.1	Mandalay-Kunlon Survey	6.0	13.0	13.6	
9	Chittagong-Akyab-Minhla Survey	4.3	8.2	6.8	
1.8	Mogoung-Irrawaddy Survey	9	3.2	3.0	
...	Thedaw-Myingyan Survey	...	6	6	
...	Prome-Magwe-Meiktila Survey	4.0	...	...
11.1	TOTAL	15.2	25.0	24.0	
ASSAM—					
8.6	Bengal-Assam Survey	...	...	...
BENGAL—					
7.2	Moghal Serai-Howrah Survey	...	4	3	
4	Cuttack-Midnapur-Calcutta Survey	13.0	11.3	10.6	
4	Monghyr Extension Survey	4	3	2	
4	Anarpur-Begum Serai Survey	4	5	5	
7.5	Chittagong-Comilla Survey	...	...	...
...	Singhia-Madaripore-Chandpore Survey	...	5	4	
4	TOTAL	13.8	12.2	11.4	
NORTH-WESTERN PROVINCES AND OUDH—					
2.0	Rae Bareilly-Benares Survey	5.0	1.3	1.2	
2	Aonla-Budaon Survey	...	...	...
...	Ghaziabad-Moradabad Survey	1.2	3.0	2.5	
...	Rampur-Ramnagar Survey	...	6	5	
...	Bareilly-Soron Survey	...	1.4	1.2	
2.2	TOTAL	6.2	6.3	5.4	
PUNJAB—					
1.9	Dera Ismail Khan-Murtaza Survey	4	2	2	
1.6	Wazirabad-Multan Survey	8	1.5	1.6	
5.3	Kalka-Simla Survey	4.8	8.2	8.2	
3.5	Delhi-Minchinabad Survey	9.6	9.2	9.6	
9.5	Kashmir Railway Survey	...	1	...	
1	Zhob Valley Survey	...	...	...
3	Umballa-Patiala Survey	4	2	2	
4.6	Frontier Railway Surveys	1.8	6	5	
6	Jungshahi-Tatta Survey	...	...	...
2	Abt Material and Engine Suspense Account	...	...	...
...	Ludhiana-Ferozepore Survey	1.7	7	2	
...	Kotri-Karachi Survey	...	1.3	1.2	
...	Kotri-Rohri Survey	...	2	2	
27.2	TOTAL	19.5	22.2	21.9	

Section H.—RAILWAYS—EXPENSES—concluded.

41.—Miscellaneous Railway Expenditure—concluded.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
MADRAS—				
...	Madras-Bezvada Survey	5,0	5,0	6,0
5	Kurnool Branch Survey . . . . .	...	...	...
...	Raipur-Vizagapatam Survey	3,0	...	...
5	TOTAL	8,0	5,0	6,0
BOMBAY—				
1	Nusseerabad-Kekri Survey . . . . .	...	...	...
—10,9	TOTAL IMPERIAL	107,5	110,0	102,3
PROVINCIAL.				
BENGAL—				
...	Sultanpore-Bogra Survey . . . . .	...	1	1
MADRAS—				
...	West Coast Survey . . . . .	...	1,1	1,1
...	TOTAL PROVINCIAL	...	1,2	1,2
—10,9	TOTAL IMPERIAL AND PROVINCIAL	107,5	111,2	103,4

356. The total outlay under *Imperial* is more than that of the previous year by 113,1. The accounts for 1892-93 included special credits amounting to 89,1 on account of the refund of the past outlay on surveys in connection with the Assam-Bengal Railway. Eliminating this amount, the outlay in 1892-93 was 78,2 against 102,2 during 1893-94. No useful comparison can be made between the outlay of the two years by individual projects, as surveys are being completed and new surveys are being started every year. During the year new surveys were sanctioned, and others, for which provision was made in the Budget Estimate, were not commenced, the result being that the expenditure is 5,3 less than the Estimate. Two surveys were undertaken from Provincial funds during the year.

Section J.—IRRIGATION.

357. The following is a general summary of the results under the head of Irrigation:—

1893-94. Accounts.		Budget	1893-94. Revised.	Accounts.
<i>Major Works.</i>				
1,510,7	Direct Receipts	1,323,7	1,333,6	1,349,7
722,3	Land Revenue due to Irrigation	815,6	792,0	746,9
2,233,0	TOTAL RECEIPTS	2,139,3	2,125,6	2,096,6
794,0	Working Expenses	776,1	771,7	789,0
1,138,4	Interest	1,168,3	1,165,8	1,165,5
1,932,4	TOTAL EXPENDITURE	1,944,4	1,937,5	1,954,5
300,6	Net Receipts (Major Works) .	194,9	188,1	142,1

Minor Works and Navigation.

185,9	Receipts	198,4	194,0	199,8
1,008,1	Expenditure	915,7	918,8	908,0
—822,2	Net Expenditure (Minor Works)	—717,3	—724,8	—708,2
—521,6	Net Expenditure (Irrigation) .	—522,4	—536,7	—566,1

358. The net result was on the whole worse than the Budget and the actuals of the previous year by 43,7 and 44,5 respectively. There was a decrease in the net expenditure on Minor works and Navigation of 9,1, and 114,0, the expenditure in the previous year having been abnormally high, owing to the execution of famine relief works in Rajputna, Upper Burma and Madras, and to raising, strengthening, and retiring several miles of the Irrawaddy embankments in Lower Burma in order to guard against threatened river encroachments. The improvements under Minor works were however more than neutralised by a decrease in the net revenue from the Major works. The unfavourable result shown by these works as compared with the previous year was produced mainly by a decline in the Direct Receipts chiefly owing to a heavy rainfall in the Punjab having reduced the demand for canal water, and also by the capital outlay of the year having enhanced the Interest charges. The anticipation of the Budget failed chiefly under Land Revenue due to Irrigation, under which a large increase had been expected from the introduction of a new settlement in the Tanjore district which was not however actually introduced until late in the year.

SECTION J.—IRRIGATION—RECEIPTS.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
2,418,9	REVENUE	2,337,7	2,319,6	2,296,4

359. The actual receipts in 1893-94 have fallen short of those of the previous year by 122,5, due chiefly to heavy rainfall in the Punjab having diminished the necessity for artificial irrigation, and partly to large arrears having been realized in Bengal in 1892-93. In Madras the revenue increased owing to the introduction of the new settlement in the Tanjore district. There was also an improvement in the North-Western Provinces and Oudh owing to an extension of irrigation from the Eastern Jumna Canal. The decrease, as compared with the Budget Estimate, occurred in Madras, and was due to the late date on which orders were issued on the settlement scheme in the Tanjore district, in consequence of which the increase of revenue was not so large as was anticipated. In the Revised Estimate the revenue was over-estimated.

XXIX and 42.—Major Works.
Direct Receipts and Working Expenses.

ACCOUNTS, 1892-93.			IRRIGATION WORKS AND CANALS.	BUDGET, 1893-94.			REVISED, 1893-94.			ACCOUNTS, 1893-94. 2		
Gross Revenue.	Working Expenses.	Net Revenue.		Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.
IMPERIAL.												
8,5	10,1	—1,6	N.-W. Provinces and Oudh	8,9	10,5	—1,6	7,2	10,0	—2,8	7,4	9,9	—2,5
Punjab—												
117,1	49,1	68,0	Western Jumna Canal	116,6	48,0	68,6	111,0	39,0	72,0	105,4	61,3	44,1
231,4	67,7	163,7	Bari Doab Canal	203,4	61,4	142,0	204,0	53,9	150,1	203,9	56,0	147,9
243,0	65,5	177,5	Sirhind Canal	118,1	64,5	53,6	107,6	58,5	49,1	108,7	58,3	50,4
77,6	49,8	27,8	Other Projects	101,9	54,2	47,7	97,4	53,3	44,1	97,9	55,8	42,1
669,1	232,1	437,0	TOTAL	540,0	228,1	311,9	520,0	224,7	295,3	515,9	231,4	284,5
Madras—												
12,0	54,7	—42,7	Godavari Delta	11,0	50,2	—39,2	12,0	45,7	—33,7	12,1	46,5	—34,4
5,3	42,5	—37,2	Kistna Delta	5,0	39,8	—34,8	5,0	45,5	—40,5	5,1	46,8	—41,7
14,1	26,5	—12,4	Other Projects	11,0	30,5	—19,5	11,0	23,8	—12,8	12,5	23,5	—11,0
31,4	123,7	—92,3	TOTAL	27,0	120,5	—93,5	28,0	115,0	—87,0	29,7	116,8	—87,1
52,1	44,7	7,4	Bombay	52,8	39,3	13,5	53,2	41,8	11,4	51,5	40,6	10,9
761,1	410,6	350,5	TOTAL IMPERIAL	628,7	398,4	230,3	608,4	391,5	216,9	604,5	398,7	205,8
PROVINCIAL.												
Bengal—												
105,6	70,1	35,5	Sone Canals	80,9	68,4	12,5	83,5	68,4	15,1	93,2	69,3	23,9
23,2	69,4	—46,2	Other Canals	64,1	71,4	—7,3	66,5	74,1	—7,6	74,1	76,2	—2,1
128,8	139,5	—10,7	TOTAL	145,0	139,8	5,2	150,0	142,5	7,5	167,3	145,5	21,8
N.-W. Provinces and Oudh—												
248,1	105,9	142,2	Ganges Canal	249,8	104,3	145,5	250,1	104,9	145,2	251,7	106,5	145,2
180,9	93,2	87,7	Lower Ganges Canal	163,1	83,0	80,1	180,0	76,5	103,5	181,4	80,4	101,0
54,3	24,6	29,7	Agra Canal	53,5	21,8	31,7	49,1	24,4	24,7	49,0	25,6	23,4
77,5	30,2	47,3	Eastern Jumna Canal	83,6	28,8	54,8	96,0	31,9	64,1	95,8	32,3	63,5
560,8	243,9	316,9	TOTAL	550,0	237,9	312,1	575,2	237,7	337,5	577,9	244,8	333,1
709,6	383,4	326,2	TOTAL PROVINCIAL	695,0	377,7	317,3	725,2	380,2	345,0	745,2	390,3	354,9
1,510,7	794,0	716,7	GRAND TOTAL	1,323,7	776,1	547,6	1,333,6	771,7	561,9	1,349,7	789,0	560,7

Section J.—IRRIGATION RECEIPTS—*continued*.

Direct Receipts—Imperial Works.

360. The *gross revenue* in 1893-94 was less than that of the previous year by 156,6 and the Budget Estimate by 24,2. The decrease occurred principally in the Punjab, and was due to heavy rainfall, the Sirhind Canal being the one most affected. The decrease of revenue from the Western Jumna Canal was chiefly due to a large amount of water and owners' rates on the canal remaining unrealized at the end of the year.

Direct Receipts—Provincial Works.

361. The *gross revenue* in 1893-94 fell short of that of the previous year by 4,4. The falling off is the net result of an increase of 17,1 in the North-Western Provinces and Oudh and of a decrease of 21,5 in Bengal. The improvement in the North-Western Provinces and Oudh was chiefly due to an extension of irrigation from the Eastern Jumna Canal. The decrease in Bengal was due to large arrears of water-rates having been recovered in the previous year.

362. The increase of 50,2, as compared with the Budget Estimate, was due to an under-estimate of revenue in Bengal and the North-Western Provinces and Oudh.

363. The increase over the Revised Estimate occurred chiefly in Bengal, and was due to better traffic on the Orissa Canals, to the recovery of outstanding balances on the Midnapore Canal, and to a larger recovery of current demands on the Sone and Midnapore Canals.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
117,5	N.-W. Provinces and Oudh	117,5	117,5	117,5
13,7	Punjab	5,0	30,4	21,9
506,8	Madras	601,0	561,8	531,5
84,3	Bombay	92,1	92,3	76,0
<u>722,3</u>	TOTAL	<u>815,6</u>	<u>792,0</u>	<u>746,9</u>

364. The actual revenue in 1893-94 exceeded that of the previous year by 24,6. The increase occurred chiefly in Madras, and partly in the Punjab. The increase in Madras was due to the *talugs* in the Tanjore district having been brought under the new settlement and to an extension of irrigation from the Kistna Delta and the Sangam anicut systems. The increase in the Punjab was due to the credits afforded to the Bari Doab Canal on account of "Nahri Parta rate" having been larger than in the previous year. The decrease of 68,7, as compared with the Budget Estimate, is chiefly made up of an increase of 16,9 in the Punjab and of a decrease of 69,5 in Madras. The increase in the Punjab was due to the credits afforded to the Bari Doab Canal on account of "Nahri Parta rate," information regarding which had not been received when the Budget Estimate was framed. The decrease in Madras was due to the late date on which orders were issued on the new settlement scheme, in consequence of which the increase of revenue was not so large as anticipated. The decrease, as compared with the Revised Estimate, was chiefly due to an over-estimate of revenue in Madras and Bombay.

XXX.—Minor Works and Navigation.

1892-93. Accounts.			Budget.			1893-94. Revised.		Accounts.	
A	B		A	B		A	B	A	B
4,6	...	India	5,8	...	5,3	...	...	6,2	...
...	5,6	Upper Burma . . . . .	...	6,2	...	3,2	...	...	3,2
...	5,3	Lower Burma . . . . .	...	5,0	...	6,0	...	...	6,8
...	89,3	Bengal . . . . .	...	94,5	...	93,7	...	...	88,7
...	18,7	N.-W. P. and Oudh . . . . .	...	18,2	...	19,2	...	...	17,5
19,7	7,1	Punjab	21,5	10,6	19,5	7,5	25,8	7,7	...
...	16,0	Madras . . . . .	...	15,5	...	17,7	...	...	18,6
17,9	1,7	Bombay	19,0	2,1	19,2	2,7	22,2	3,1	...
<u>42,2</u>	<u>143,7</u>	TOTAL	<u>46,3</u>	<u>152,1</u>	<u>44,0</u>	<u>150,0</u>	<u>54,2</u>	<u>145,6</u>	...
<u>185,9</u>			<u>198,4</u>		<u>194,0</u>		<u>199,8</u>		

A. Imperial.

B. Provincial and Local.

365. The variations under this head are comparatively small, and are the net result of a large number of small increases and decreases.

Section J.—IRRIGATION—EXPENDITURE.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
2,940,5	EXPENDITURE	2,860,1	2,856,3	2,862,5

366. The total outlay in 1893-94 corresponds closely with the Budget and Revised Estimates, but is less by 78,0 than that of the previous year, in which the expenditure was larger than usual owing to famine relief works having been undertaken in Rajputana, Upper Burma, and Madras.

42—Major Works—Working Expenses.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
794,0		776,1	771,7	789,0

367. The particulars of these charges are given in the table on page 106, and the more important differences are explained here.

Imperial Works.

368. The expenditure in 1893-94 fell short of that of the previous year by 11,9. The decrease occurred chiefly in Madras and Bombay. In the former the expenditure during 1892-93 was large owing to a special payment of 3,7 to the Telegraph Department on account of the telegraph line along the Karnul Canal which has been dismantled. The decrease in Bombay was due to the charges for maintenance and up-keep of the Desert Begari and Mutha Canals having been smaller than in the previous year. The increase of 7,2 over the Revised Estimate was due to heavy charges for maintenance of certain works in the Punjab and Madras.

Provincial Works.

369. The rise in the expenditure during 1893-94, as compared with that of 1892-93, was chiefly due to the greater cost of maintenance of the Orissa and Midnapore Canals in Bengal. The increase over the Budget and Revised Estimates was largely due to the Revenue account in Bengal and the North-Western Provinces and Oudh having to bear an increased charge for establishment owing to lapses on capital expenditure, causing a proportionate reduction in the capital share of these charges.

42.—Major Works—Interest on Debt.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	<i>Imperial.</i>			
606,0	India	631,3	629,7	629,6
	<i>Provincial.</i>			
242,3	Bengal	244,8	244,3	244,1
290,1	N.-W. P. and Oudh	292,2	291,8	291,8
<u>1,138,4</u>	TOTAL	<u>1,168,3</u>	<u>1,165,8</u>	<u>1,165,5</u>

370. The following statement shows how the interest charged during the year was calculated:—

CAPITAL EXPENDITURE.		
Capital expenditure at end of 1892-93		28,760,8
" " during 1893-94:—		
35 Protective Works	56,4	
43 Minor Works and Navigation	18,1	
49 Capital expenditure not charged to Revenue	681,7	
	<u>756,2</u>	
		<u>29,517,0</u>
INTEREST.		
Interest on capital outlay at beginning of the year	1,150,4	
Interest on half the capital spent during the year	15,1	
	<u>1,165,5</u>	

371. The increase during 1893-94 was the result of additional capital outlay on works classed as Major Irrigation Works.

Section J.—IRRIGATION EXPENDITURE—continued.

43.—Minor Works and Navigation.

1892-93. Accounts.			Budget.		1893-94. Revised.		Accounts.	
A	B		A	B	A	B	A	B
47.3	...	India	18,0	...	16,8	...	16,2	...
112,3	5,8	Upper Burma	50,0	6,6	48,0	3,2	49,1	3,2
...	73,6	Lower Burma . . . . .	...	59,4	...	64,9	...	61,7
...	141,2	Bengal . . . . .	...	157,5	...	149,2	...	149,3
...	30,7	N.-W. P. and Oudh . . . . .	...	30,0	...	27,5	...	25,3
63,5	29,5	Punjab	60,0	6,6	60,0	13,4	58,2	13,1
...	335,1	Madras . . . . .	...	322,8	...	315,9	...	314,9
167,1	1,0	Bombay	191,6	12,5	204,1	14,2	201,5	13,9
<hr/>			<hr/>		<hr/>		<hr/>	
390,2	616,9	TOTAL INDIA	319,6	595,4	328,9	588,3	325,0	581,4
6	...	ENGLAND	4	...	1,0	...	1,0	...
4	...	EXCHANGE	3	...	6	...	6	...
<hr/>			<hr/>		<hr/>		<hr/>	
391,2	616,9	GRAND TOTAL	320,3	595,4	330,5	588,3	326,6	581,4
<hr/>			<hr/>		<hr/>		<hr/>	
1,008,1			915,7		918,8		908,0	
A. Imperial.			B. Provincial and Local.					

Imperial Works.

372. The decrease in the expenditure during 1893-94, as compared with that of 1892-93, was chiefly due to expenditure in the earlier year having been larger than usual owing to the construction of famine relief works in Rajputana and Upper Burma. The increased expenditure in Bombay was due to (1) the construction of settling tanks, filter beds, and other works connected with the Poona water-supply from the Mutha Canals, (2) improvements to a large number of tanks in the province, and (3) the construction of certain bunds in Sind to shut out floods. The increase of 6.3 over the Budget Estimate was due to improvements made to the Sind Canal in Bombay.

Provincial and Local Works.

373. The decrease in the expenditure during 1893-94, as compared with that of the previous year, occurred chiefly in Lower Burma, Punjab, and Madras. In Lower Burma the expenditure in 1892-93 was unusually large owing to the necessity for raising, strengthening, and retiring several miles of the Irrawaddy embankments threatened by river encroachments. The decrease in the Punjab was due to a smaller programme of works in 1893-94 than in the previous year. In Madras also the expenditure in 1892-93 was large owing to the construction of a number of famine relief works. The decrease, as compared with the Budget Estimate, was mainly due to an over-estimate of the requirements of certain works in Bengal and Madras.

Section K.—BUILDINGS AND ROADS—RECEIPTS.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
653,2	RECEIPTS	623,9	654,0	674,4

374. The receipts in 1893-94 were better than those of the previous year by 21,2 and the Budget and Revised Estimates by 50,5 and 20,4, respectively. The increase is chiefly due to the recovery of the Government share of the profits of the Darjeeling-Himalayan Railway for the four years ending June 1893, to an improvement in the ferry receipts and tolls on roads in Madras and Bombay, and to the receipt of large contributions from Municipalities and private parties.

XXXI.—Military Works.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
39,0	India	34,1	37,1	36,2
2,8	Upper Burma	5,2	5,5	5,3
2	Lower Burma	1	9	8
5	Assam	4	4	4
...	N.-W. P. and Oudh	1	1	1
4	Punjab	6	4	4
2	Madras	2	2	3
2,2	Bombay	2,0	2,3	2,4
45,3	TOTAL	42,7	46,9	45,9

375. The revenue during 1893-94 was, on the whole, very close to that of the previous year. The decrease in India and the increase in Upper and Lower Burma were due to the re-transfer of the Mandalay and Rangoon Military Works Divisions to the control of the Burma administration. The increase of 3,2 over the Budget Estimate occurred chiefly in India, and was mainly due to improved receipts from rents of buildings, consequent on the revision of rents and construction of some new quarters at Fort Sandeman. The difference between the actuals and the Revised Estimate is unimportant.

XXXII.—Civil Works.

1892-93. Accounts.			Budget.			1893-94. Revised.			Accounts.	
A	B		A	B		A	B		A	B
Deptl.	Civil.		Deptl.	Civil.		Deptl.	Civil.		Deptl.	Civil.
IMPERIAL.										
5,5	8	India	4,8	...		5,1	4		5,1	4
2,2	...	Upper Burma	3,0	...		3,0	1		4,1	...
6	...	Lower Burma	6	...		2,4	...		2,4	...
...	...	Bengal		1	...		1	...
2,0	...	Punjab	4,0	...		3,5	...		4,5	...
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11,8	8	TOTAL	12,4	...		14,1	5		16,2	4

1892-93. Accounts.			Budget.			1893-94. Revised.			Accounts.	
A	B		A	B		A	B		A	B
Deptl.	Civil.		Deptl.	Civil.		Deptl.	Civil.		Deptl.	Civil.
PROVINCIAL.										
4,6	1,3	Central Provinces	8,4	1,3		4,2	1,1		4,7	1,1
8,9	1	Lower Burma	7,0	1		7,5	1		6,9	1
2,9	2,4	Assam	2,3	2,9		2,6	2,9		3,5	2,9
16,3	23,0	Bengal	17,0	23,0		25,5	24,3		30,7	23,8
37,4	57,3	N.-W. P. and Oudh	13,6	58,0		16,7	58,1		17,3	58,5
6,0	31,4	Punjab	5,0	31,5		7,5	32,1		8,2	33,0
11,6	1,9	Madras	15,0	5,0		11,4	5,8		12,9	4,7
80,0	3	Bombay	78,5	3		82,7	3		84,1	3
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167,7	117,7	TOTAL	146,8	122,1		158,1	124,1		168,3	124,4

Section K.—BUILDINGS AND ROADS—RECEIPTS—continued.

XXXII.—Civil Works—continued.

1892-93. Accounts.		Budget.		1893-94. Revised.		Accounts.		
A Deptl.	B Civil.	A Deptl.	B Civil.	A Deptl.	B Civil.	A Deptl.	B Civil.	
INCORPORATED LOCAL.								
...	2,1	India	...	2,3	...	2,3	2,3	
..	7,9	Central Provinces	...	7,3	...	7,8	9,2	
...	5,8	Upper Burma	...	5,5	...	5,8	6,0	
...	8,4	Lower Burma	...	7,5	...	8,0	7,9	
1	10,3	Assam	1	10,1	1	10,1	10,6	
...	43,7	Bengal	...	43,0	...	42,5	42,5	
1,4	5,9	N.-W. P. and Oudh	1,1	6,1	1,4	6,9	7,1	
1	24,9	Punjab	1	23,3	1	25,9	26,0	
6	93,9	Madras	2	95,0	8	95,0	98,4	
...	61,0	Bombay	...	51,3	...	61,7	64,5	
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2,2	263,9	TOTAL	1,5	251,4	2,4	266,0	2,1	274,5
<hr/>		<hr/>		<hr/>		<hr/>		
563,5		TOTAL INDIA	534,2		565,2		585,9	
ENGLAND—								
Royal Indian Civil Engineer-								
ing College, Cooper's Hill—								
27,7		Fees from Students, etc.	28,9		25,5		25,8	
16,7		EXCHANGE	18,1		16,4		16,8	
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607,9		GRAND TOTAL	581,2		607,1		628,5	

A.—Public Works in charge of Departmental Officers. B.—Public Works in charge of Civil Officers.

376. The increase in the receipts by departmental officers under Imperial occurred in Upper and Lower Burma and the Punjab. The increase in Upper Burma was due partly to an improvement in the receipts from rentable quarters, and partly to the rents of certain Government buildings which were formerly credited in the Civil Department, having been adjusted in the Public Works Department. The increases in Lower Burma and the Punjab were due to recoveries of arrears of rents of buildings.

377. Under Provincial, the total revenue realized by departmental officers in 1893-94 was only 6 more than that of the previous year, but there were large differences between the realizations of the two years in Bengal, North-Western Provinces and Oudh and Bombay. The increase in Bengal was chiefly due to the recovery of the Government share of the profits of the Darjeeling-Himalayan Railway for the four years ending June 1893, and to a gross profit of 3,0 on the working of the Calcutta workshops. The decrease in the North-Western Provinces and Oudh was due to the receipts in 1892-93 having been large owing to the sale of the bridge-of-boats at Bahramghat. The increase in Bombay was principally due to an improvement in the receipts from tolls on roads. Compared with the Budget Estimate the increase occurred chiefly in Bengal, North-Western Provinces and Oudh, Punjab and Bombay. The increases in Bengal and Bombay were due to the causes explained above. In the North-Western Provinces and Oudh the improvement was due to increased receipts from the Rurki workshops and the Thomason College Printing Press and Book depôt. The revenue in the Punjab was under-estimated. The increase over the Revised Estimate occurred in Bengal, and was due partly to a gross profit of 3,0 on the working of the Calcutta workshops, which was not anticipated, and partly to an under-estimate of rents of buildings. The increase in the receipts by civil officers, as compared with those of 1892-93, was chiefly due to the recovery of contributions for water-works from the Municipalities of Madura, Tanjore, and Trichinopoly in Madras.

378. Under Local, the increase in the receipts by civil officers over those of the previous year and the Revised Estimate was mainly due to an improvement in the ferry receipts and tolls on roads in Madras and Bombay. The increase over the Budget Estimate was due partly to the above cause, and partly to the contributions received from private parties in aid of Public Works in Bombay having been larger than was anticipated.

Section K.—BUILDINGS AND ROADS—EXPENDITURE.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
5,846,5	EXPENDITURE . . .	6,090,6	5,940,3	5,810,8

379. The decrease of 35,7, as compared with 1892-93, occurred partly under "44—Military Works" and partly under "45—Civil Works." The decrease under "44—Military Works" was due to large expenditure in 1892-93 on mobilization works and on the Duncan Docks at Bombay. The decrease under "45—Civil Works" was due to large expenditure in Madras during 1892-93 on the construction of famine relief works. The lapse on the Budget and Revised Estimates was principally due to an over-estimate of the requirements of the year.

44.—Military Works.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
916,2	India	901,5	878,3	868,5
4	Central Provinces	1,0	1,5	1,3
135,3	Upper Burma	150,0	150,0	150,4
14,4	Lower Burma	23,0	30,4	31,2
9,6	Assam	7,0	8,3	8,1
4,8	Bengal	2,8	2,8	2,5
1,5	North-Western Provinces and Oudh	2,0	2,8	3,1
21,1	Punjab	66,6	59,8	57,7
9,6	Madras	11,8	12,3	12,0
18,8	Bombay	19,0	20,1	19,4
1,131,7	TOTAL INDIA	1,184,7	1,166,3	1,154,2
40,6	ENGLAND (Stores)	9,2	15,0	16,0
24,5	EXCHANGE	5,8	9,7	10,4
1,196,8	GRAND TOTAL	1,199,7	1,191,0	1,180,6

380. The decrease of 16,2 in the expenditure during 1893-94, as compared with that of 1892-93, occurred chiefly in India. A large portion of the decrease in India was due to the re-transfer to the Burma Administration of the Mandalay and Rangoon Military Works Divisions. This accounts for the increased expenditure in Upper and Lower Burma. The balance of the decrease was attributed to a large expenditure in 1892-93 on mobilization works and on the Duncan Docks at Bombay. The increase in the Punjab was due to expenditure incurred on metalling and improving the Dera Ismail Khan-Tank-Murtza road and on repairs to the Dera Ghazi Khan-Peshin and the North-West Frontier roads. The decrease, as compared with the Budget and Revised Estimates, was due partly to the land required for Ordnance subordinates' quarters at Cossipore not having been acquired in time, and partly to the requirements for certain works in the Punjab having been over-estimated.

45.—Civil Works.

		India.	Central Provin- ces.	Upper Burma.	Lower Burma.	Assam	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bom- bay.	TOTAL.
IMPERIAL.	Accounts . 1892-93	174,6	2,1	260,9	2,8	77,5	27,4	13,7	32,1	3,7	25,5	620,3
	Budget . 1892-93	195,1	4	300,0	1,9	63,3	30,3	14,5	32,3	3,6	38,4	688,8
	Revised . 1893-94	136,8	1,6	297,5	1,9	106,5	32,5	18,2	50,5	3,5	42,1	691,1
	Accounts . 1893-94	130,6	1,4	299,1	2,1	109,0	31,5	16,9	51,9	3,4	38,7	684,6
Civil Officers .	Accounts . 1892-93	14,8	...	...	...	...	...	...	...	...	...	14,8
	Budget . 1892-93	5,0	...	...	...	...	...	...	...	...	...	5,0
	Revised . 1893-94	6,0	...	...	...	...	...	...	...	...	...	6,0
	Accounts . 1893-94	5,9	...	...	...	...	...	...	...	...	...	5,9
Total Imperial	Accounts . 1892-93	189,4	2,1	260,9	2,8	77,5	27,4	13,7	32,1	3,7	25,5	635,1
	Budget . 1892-93	200,1	4	300,0	1,9	63,3	30,3	14,5	32,3	3,6	38,4	693,8
	Revised . 1893-94	142,8	1,6	297,5	1,9	106,5	32,5	18,2	50,5	3,5	42,1	697,1
	Accounts . 1893-94	136,5	1,4	299,1	2,1	109,0	31,5	16,9	51,9	3,4	38,7	690,5

Section K.—BUILDINGS AND ROADS—EXPENDITURE—continued.

45.—Civil Works—continued.

		India.	Central Provin- ces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras	Bom- bay.	TOTAL.
PROVINCIAL.												
Departmental	Accounts . 1892-93	...	174.6	...	272.9	130.1	272.4	323.4	307.2	215.3	348.0	2,043.9
	Budget . 1893-94	...	190.0	...	332.5	169.3	274.3	282.0	301.3	240.0	304.0	2,153.4
	Revised . 1893-94	...	183.5	...	319.3	162.1	253.8	287.8	270.7	227.0	344.5	2,048.7
	Accounts . 1893-94	...	183.4	...	304.8	155.5	250.0	276.3	271.7	229.2	336.0	2,012.9
Civil Officers .	Accounts . 1892-93	...	3	...	23.6	2.1	18.1	28.9	3.3	38.5	3.7	118.5
	Budget . 1893-94	...	1	...	20.5	3.1	22.5	26.9	3.1	50.1	9	127.2
	Revised . 1893-94	...	1	...	20.5	4.1	19.0	27.4	3.7	38.0	9	113.7
	Accounts . 1893-94	...	1	...	20.6	4.7	12.1	27.2	3.5	34.9	8	103.9
Total Provincial	Accounts . 1892-93	...	174.9	...	296.5	132.2	290.5	352.3	310.5	253.8	351.7	2,162.4
	Budget . 1893-94	...	190.1	...	353.0	172.4	296.8	308.9	304.4	290.1	304.9	2,280.6
	Revised . 1893-94	...	183.6	...	330.8	166.2	272.8	315.2	274.4	265.0	345.4	2,162.4
	Accounts . 1893-94	...	183.5	...	325.4	160.2	268.1	303.5	275.2	264.1	336.8	2,116.8
LOCAL.												
Departmental	Accounts . 1892-93	4.2	12.9	5.1	39.7	61.3	...	184.8	100.6	19.3	128.2	556.1
	Budget . 1893-94	4.1	21.0	3.1	70.6	82.4	...	200.1	91.7	2.8	106.9	582.7
	Revised . 1893-94	4.5	19.0	4.5	69.0	79.3	...	197.5	94.1	3.9	127.5	599.3
	Accounts . 1893-94	4.3	18.2	4.4	65.1	70.6	...	193.7	91.9	5.2	121.6	575.0
Civil Officers .	Accounts . 1892-93	5	19.1	14.4	10.6	...	454.9	57.5	12.1	444.0	145.4	1,158.5
	Budget . 1893-94	1.4	24.1	27.0	30.0	2	431.0	60.1	11.9	456.8	147.5	1,190.0
	Revised . 1893-94	1.4	23.3	20.0	20.9	3	445.0	58.8	12.1	423.5	137.6	1,142.9
	Accounts . 1893-94	9	16.3	22.1	16.2	3	465.3	57.6	12.4	374.3	136.7	1,102.1
Total Local .	Accounts . 1892-93	4.7	32.0	19.5	50.3	61.3	454.9	242.3	112.7	463.3	273.6	1,714.6
	Budget . 1893-94	5.5	45.1	30.1	100.6	82.6	431.0	260.2	103.6	459.6	254.4	1,772.7
	Revised . 1893-94	5.9	42.3	24.5	89.9	79.6	445.0	256.3	106.2	427.4	205.1	1,742.2
	Accounts . 1893-94	5.2	34.5	26.5	81.3	70.9	465.3	251.3	104.3	379.5	258.3	1,677.1
GRAND TOTAL	Accounts . 1892-93	194.1	209.0	280.4	349.6	271.0	772.8	608.3	455.3	720.8	650.8	4,512.1
	Budget . 1893-94	205.6	235.6	330.1	455.5	318.3	767.1	583.6	440.3	753.3	657.7	4,747.1
	Revised . 1893-94	148.7	227.5	322.0	431.6	352.3	750.3	589.7	431.1	695.9	652.6	4,601.7
	Accounts . 1893-94	141.7	219.4	325.6	408.8	340.1	764.9	571.7	431.4	647.0	633.8	4,484.4

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
4,512.1	TOTAL INDIA	4,747.1	4,601.7	4,484.4
ENGLAND—				
49.2	Furlough Pay and Allowances of Officers in P. W. Depart- ment	50.0	51.0	49.7
28.2	Royal Indian Civil Engineering College, Cooper's Hill	31.5	30.4	30.4
6.1	Sundry Items	5.5	5.1	5.0
2.4	Stores for India	1.4	3.3	3.3
85.9		88.4	89.8	88.4
51.7	EXCHANGE	55.4	57.8	57.4
4,649.7	GRAND TOTAL	4,890.9	4,749.3	4,630.2

Imperial.

381. *Departmental Officers.*—The increase in the expenditure during 1893-94, as compared with that of the previous year, occurred chiefly in Upper Burma, Assam, Punjab, and Bombay. The increase in Upper Burma was due to the outlay in 1892-93 having been small owing to a transfer of grants from this head to "43—Minor Works and Navigation" for the construction of famine relief works. The increase in Assam was due to heavy expenditure on the Nichuguard-Manipur road. In the Punjab the increase was due to the construction of civil and military buildings at Kurram and the purchase of the Snowdon estate at Simla for a residence for His Excellency the Commander in-Chief. In Bombay the increase was due to the construction of works for the Salt Department. The decrease of 44.0 in India was due chiefly to the withdrawal of grants by the Government of India for works chargeable to special Revenues of Baluchistan, and partly to the outlay in Rajputana in the previous year having been large owing to the construction of famine relief works.

Section K.—BUILDINGS AND ROADS—EXPENDITURE—concluded.

45.—Civil Works—concluded.

Imperial—concluded.

382. The decrease in India, as compared with the Budget Estimate, was due chiefly to the withdrawal of grants mentioned above, and partly to the requirements of certain works having been over-estimated. The increase in Assam was due to the vigorous prosecution of works on the Nichuguard-Manipur road. The increase in the Punjab was due to the causes mentioned above. The decrease of 6,3, as compared with the Revised Estimate, is the net result of a number of small increases and decreases.

Provincial.

383. *Departmental Officers.*—The decrease of 31,0 in the expenditure in 1893-94, as compared with that of the previous year, is the net result of increased expenditure in Central Provinces, Lower Burma, Assam and Madras, owing to more funds having been available for outlay on Public Works in 1893-94 and smaller outlay in Bengal, North-Western Provinces and Oudh, Punjab and Bombay. The decrease in Bengal was caused by the transfer of certain works to District Boards. In the North-Western Provinces and Oudh the outlay in 1892-93 was larger than usual owing to large contributions made to different Municipalities for water-supply works. The decrease in the Punjab was due to reductions of grants made during the year by the local Financial Department to meet Exchange Compensation Allowance. The decrease in Bombay was due to the outlay on the construction of roads not being so large as in the previous year. Compared with the Budget Estimate there was a decrease in every province. The decrease in Lower Burma was ascribed to transfers of grants to the Irrigation Budget to meet expenditure on some urgent works, to the non-arrival of English stores, and to smaller payments in England than were anticipated. The decrease in Assam and Punjab was due to reductions of grants made during the year. In Bengal the decrease was due to the cause explained above. In Madras the decrease is attributed to the surrender of the grant for the Women and Children's Hospital at Madras and to the transfer to the Civil Department of the grants for agency works in Vizagapatam and for workshops for the Engineering College. In Bombay the expenditure for the year was over-estimated. The decrease of 35,8 in the expenditure in 1893-94, as compared with the Revised Estimate, occurred chiefly in Lower Burma, the North-Western Provinces and Oudh and Bombay. The short outlay in Lower Burma was due to non-arrival of certain English stores and to smaller payments in England than were anticipated. In the North-Western Provinces and Oudh the decrease was chiefly due to a large reduction in the suspense balances, owing to a large quantity of stock having been utilized on stock manufacture in the Rurki workshops. In Bombay the expenditure on certain works was over-estimated.

384. *Civil Officers.*—The decrease in the expenditure under this head occurred chiefly in Bengal owing to smaller contributions to Municipalities and Excluded Local Funds, and to a smaller outlay on works of public improvement than was anticipated, and partly in Madras, owing to smaller grants having been given to Municipalities on account of drainage and water-supply projects.

Local.

385. *Departmental Officers.*—The increase of 18,9 over the actuals of 1892-93 occurred chiefly in Lower Burma, and was due to heavy outlay on new roads in the Amherst, Akyab, Henzada, and Pegu districts, and on markets in the Tharrawaddy and Pegu districts. The increase in Assam and the North-Western Provinces and Oudh was due to large expenditure having been found necessary on the construction and repair of roads. The decrease in the Punjab was due to a smaller grant having been allotted for expenditure in 1893-94. In Madras the expenditure in 1892-93 was large owing to the construction of famine relief works. As compared with the Budget Estimate the decrease of 11,8 in Assam was mainly due to the non-completion of certain works, owing to scarcity of labour and heavy rains and floods in February 1894. The increase of 14,7 in Bombay was due to the construction of certain works not foreseen when the Budget Estimate was prepared. The decrease, as compared with the Revised Estimate, occurred chiefly in Assam and Bombay. The decrease in Assam was due to the causes explained above. In Bombay the expenditure was over-estimated.

386. *Civil Officers.*—The decrease in the expenditure during 1893-94 occurred chiefly in Madras, where the expenditure in 1892-93, was large owing to the construction of famine relief works. In the Budget and Revised Estimates the requirements of the year for that province were over-estimated. The increase in the expenditure in Bengal was due to the transfer to District Boards of certain works which were formerly executed by the Public Works Department.

Section L.—ARMY SERVICES.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
864.3	RECEIPTS	769.1	825.4	850.2
23,419.1	EXPENDITURE	23,011.4	23,413.8	23,253.6
<u>22,554.8</u>	NET	<u>22,242.3</u>	<u>22,588.4</u>	<u>22,403.4</u>

387. The Indian and English portions of the above figures are as follows :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
RECEIPTS.				
790.0	India	711.9	745.0	768.2
46.4	England	35.2	48.9	49.7
27.9	Exchange	22.0	31.5	32.3
<u>864.3</u>	TOTAL	<u>769.1</u>	<u>825.4</u>	<u>850.2</u>
EXPENDITURE.				
15,589.1	India	15,693.5	16,011.8	15,964.8
4,888.8	England	4,497.5	4,502.9	4,417.8
2,941.2	Exchange	2,820.4	2,899.1	2,871.0
<u>23,419.1</u>	TOTAL	<u>23,011.4</u>	<u>23,413.8</u>	<u>23,253.6</u>

388. The receipts in this country exceeded the Budget Estimate by 56.3, but were less than the actuals of the preceding year by 21.8. The increase over the Budget Estimate is due chiefly to large sales of malt liquor and rum, arrear recoveries on account of Commissariat provisions and stores issued on payment, increased sales of clothing necessities, and medical stores, and large contributions towards Indian Military Service Family Pensions.

389. The receipts in England exceeded the Estimate chiefly in the value of articles in possession of regiments on transfer from Indian to British service.

390. As regards the expenditure in India, the comparison of the actuals with the Budget Estimate, and the actuals of the previous year, is vitiated by the inclusion in the figures of the expenditure connected with expeditions and other special items. The following statement shows the special items separately :—

1892-93. Accounts.		Budget.	1893-94. Accounts.
502.6	Extra charges for Upper Burma	505.0	458.2
SPECIAL ITEMS :—			
257.3	Expeditions	177.0	219.9
86.7	Transport arrangements in Kashmir	30.0	(a)
<u>344.0</u>		<u>207.0</u>	<u>219.9</u>
14,742.5	Other Charges	14,981.5	15,286.7
<u>15,589.1</u>	TOTAL	<u>15,693.5</u>	<u>15,964.8</u>

(a) The expenditure has been compiled under Gilgit Agency, hence included under Expeditions.

Section L.—ARMY SERVICES—continued.

391. The special items do not call for any remarks except that special additional grants were sanctioned for them during the year, amounting in all to 71,5. The ordinary expenditure in India exceeded the Budget Estimate by 271,3. This increase is almost wholly accounted for by Exchange Compensation Allowance amounting to 264,6. There were, however, also increases under Regimental Pay, due to an excess over the established strength of the British army in India, under Commissariat owing to larger purchases of malt liquor at enhanced rates, and to increased railway charges for troops and stores, etc. These excesses were, however, nearly counterbalanced by savings due to reduced payments for compensation in lieu of clothing and to a small expenditure in Ordnance factories. Compared with the actuals of the previous year, there was an increase of 544,2 due partly to a fall in the rate of exchange for the payment of British troops and partly to Exchange Compensation Allowance.

392. The saving on the Budget Estimate of the sterling expenditure in England occurred partly in stores and partly in the charges for deferred pay. The expenditure in 1892-93 included a special payment of 212,4 to the War Office on account of the arrears of the Home charges of British Forces serving in India, and the charges for pay and pensions of non-effective and retired officers of the Indian service were specially high, owing to the change of the system of quarterly into monthly payments.

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1892-93. Accounts.		1893-94. Budget. Revised. Accounts.
INDIA—		
EFFECTIVE SERVICES—		
14,1	Regimental Pay, Allowances and Charges	15,9 15,1 12,0
412,2	Commissariat Establishments, Supplies and Services	408,2 428,3 443,7
53,4	Remount and Veterinary Establishments, Supplies and Services	11,7 15,5 11,7
78,5	Clothing Establishments, Supplies and Services	68,3 76,3 75,7
2,7	Barrack Establishments, Supplies and Services	2,3 2,5 2,3
30,5	Medical Establishments, Supplies and Services	27,9 34,4 41,8
108,0	Ordnance Establishments, Stores and Camp Equipage	98,2 83,0 90,1
1,3	Education	1,3 1,5 1,3
4,8	Sea Transport Charges	5,5 2,9 2,9
18,4	Miscellaneous Services	11,7 15,1 13,0
723,9	TOTAL EFFECTIVE SERVICES	651,0 674,6 694,5
NON-EFFECTIVE SERVICES—		
3,5	Rewards for Military Services	2,3 8 1,0
3	Military Pensions to Natives	1 1 1
62,3	Widows' Pensions and Compassionate Allowances	58,5 69,5 72,6
66,1	TOTAL NON-EFFECTIVE SERVICES	60,9 70,4 73,7
790,0	TOTAL INDIA	711,9 745,0 768,2
ENGLAND—		
37,8	Effective Services	26,2 39,1 39,6
8,6	Non-effective Services	9,0 9,8 10,1
46,4	TOTAL ENGLAND	35,2 48,9 49,7
27,9	EXCHANGE	22,0 31,5 32,3
864,3	GRAND TOTAL	769,1 825,4 850,2

393. The decrease in the receipts under *Regimental Pay, etc.*, was due partly to small receipts of discharge purchase money in Bombay and Madras, and of hutting money in the latter circle in consequence of revised arrangements for the accommodation of Native soldiers; but chiefly to recoveries of over-payments of previous years having been adjusted by deduction from charges instead of by credit as receipts.

394. The details of the receipts under *Commissariat* are as follows:—

1892-93. Accounts.		1893-94. Budget. Revised. Accounts.
260,7	Sale of malt-liquor	259,0 277,5 291,7
82,9	Sale of provisions and stores	77,2 83,0 86,0
16,5	Sale of rum	15,1 15,5 17,9
9,9	Khedda receipts	12,0 10,0 11,8
4,6	Sale of transport cattle	5,3 4,3 3,0
4,3	Receipts in connection with grass cultivation	5,9 4,7 3,5
33,3	Other heads	33,7 33,3 30,4
412,2	TOTAL	408,2 428,3 443,7

395. The bulk of the receipts are obtained from the "Sale of malt liquor", and this was exceptionally large in the Eastern and Western Circles during the year, while there was a decline in the Madras and Bombay circles. The adjustment of some arrear receipts in Madras and unusually large supplies to other departments (chiefly Port Blair settlement and Public Works Department, Burma,) swelled the receipts from the "Sale of provisions and stores". The "Sale of rum" in the Bengal circles was also larger than was expected. There was, on the other hand, a decrease in the "Khedda Receipts" (owing to fewer

Section L.—ARMY SERVICES—RECEIPTS—continued.

XXXIII.—Army—continued.

elephants having been captured and sold), in the "Receipts from grass cultivation" and from the "Sale of transport cattle," and in the receipts under "Other heads" owing to recoveries of service payments of previous years having been adjusted by deduction from expenditure.

396. *Remount and Veterinary* receipts were specially high in 1892-93, owing to exceptionally large sales of remounts and to a special credit of 24,5 for value of horses taken to Egypt by the 7th Dragoon Guards and recovered from the War Office. In 1893-94 a credit had to be afforded to the latter on account of depreciation on the value of the horses, by deduction from the other receipts of the year, but the falling off from the Budget Estimate due to this was more than counterbalanced by increased receipts from more castings of remounts, and from larger sales of chargers to officers.

397. The Budget Estimate under *Clothing Establishments* was exceeded owing to larger sales of necessaries to officers and men and other public departments, and to credit having been taken for the value of Europe stores supplied to the Hong-Kong Regiment and to the Military Police Battalion, South Lushai Hills. There were also large supplies to the Hyderabad Contingent—the supply in the previous year having been very small.

398. Under *Medical Establishments, etc.*, the increase was due to the adjustment of medical stores issued in the previous year to dispensaries in Madras, to heavy demands by Cantonment hospitals and to large issues of Europe stores to Civil hospitals.

399. Under *Ordnance Establishments, Stores, etc.*, the falling off is due to the value of Europe stores returned by other Departments having been far in excess of those issued, but this was partly counterbalanced by a substantial increase in the recoveries from the Hyderabad Contingent, due to the supply of Martini-Henry carbines and magazine and other stores.

400. The receipts under *Sea Transport Charges* declined owing to the abolition of ration stoppages from soldiers on boardship, to recoveries for rum rations having been paid for in cash before disembarkation, and to recoveries of tablemoney from officers having been less than was expected.

401. Under *Miscellaneous Services* there were heavy recoveries in the previous year in connection with field operations. There were similar but smaller recoveries in 1893-94 also, though they were not anticipated when the Budget Estimate was framed. The excess due to these recoveries was, however, partly counterbalanced by a falling off in fines and confiscations of security deposits.

402. Smaller recoveries for medals supplied to the Burma Military Police led to a decrease in the receipts under *Rewards for Military Services* while those under *Widows' Pensions and Compassionate Allowances* were swelled by larger contributions to Indian Military Service Family Pension Funds due partly to the large number of admissions and marriages, and partly to subscriptions paid in sterling having realised more in Indian currency than was anticipated, owing to a fall in the rate of exchange.

403. The Budget Estimates of the receipts in England were exceeded both under *Effective and Non-effective Services*. The excess under *Effective Services* is due to an increase of 11,9 in the value of articles in possession of regiments on their transfer from the Indian to the British Establishments, and of 1,5 in the receipts on account of the Indian Troop Service. The excess under *Non-effective Services* is due to an under-estimate of the growth of Indian Military Service Family Pension Fund subscriptions.

Section L.—ARMY SERVICES—EXPENDITURE.

46.—Army.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
INDIA—				
EFFECTIVE CHARGES—				
504.2	Army and Garrison Staff	525.8	531.8	527.3
192.0	Administrative Staff	200.5	200.0	200.1
7,327.1	Regimental Pay, etc.	7,635.3	7,834.2	7,889.6
3,664.1	Commissariat	3,383.5	3,464.4	3,401.8
276.4	Remounts and Veterinary	282.3	298.0	297.6
249.7	Clothing	265.4	265.3	242.6
241.6	Barrack Establishment, etc.	224.2	228.6	230.6
40.1	Administration of Martial Law	42.0	41.9	40.8
678.8	Medical	695.3	707.2	722.4
790.2	Ordnance	902.1	848.9	830.1
28.1	Ecclesiastical	28.2	28.3	28.4
47.1	Education	45.0	47.0	47.9
60.3	Sea Transport Charges	60.4	59.7	60.3
421.6	Miscellaneous Services	294.8	382.0	325.2
160.6	Volunteer Corps	165.8	175.0	177.4
14,681.9		14,750.2	15,082.3	15,023.1
—24.0	Unadjusted Expenditure . . . . .	...	...	3.1
14,657.9	TOTAL EFFECTIVE CHARGES (INDIA) .	14,750.2	15,082.3	15,026.2
NON-EFFECTIVE CHARGES—				
25.4	Rewards for Military Services	13.4	13.6	11.7
111.5	Military Pensions to Europeans	122.8	119.7	115.6
719.2	Ditto to Natives	719.5	709.5	725.8
25.2	Widows' Pensions and Compassionate Allowances	27.0	25.9	25.1
59.9	Superannuation Pensions and Gratuities	60.6	60.8	60.4
931.2	TOTAL NON-EFFECTIVE CHARGES (INDIA) .	942.3	909.6	938.6
15,589.1	TOTAL INDIA .	15,692.5	16,011.8	15,964.8
ENGLAND—				
EFFECTIVE CHARGES—				
1,068.7	Home Charges of British Forces serving in India	905.0	844.8	845.4
256.7	Furlough Allowances of Officers of the Indian Service	225.0	233.0	223.2
237.4	Indian Troop Service	239.7	264.7	266.6
7.7	Passage of Officers and Troops otherwise than in Troopship	6.5	5.5	5.4
18.7	Miscellaneous	19.5	22.0	21.8
921.3	Stores for India	848.4	851.3	805.3
2,500.5	TOTAL EFFECTIVE CHARGES (ENGLAND) .	2,244.1	2,221.3	2,167.7
NON-EFFECTIVE CHARGES—				
398.9	Retired Pay, etc., of British Forces on account of service in India	428.9	432.6	433.6
1,881.4	Pay and Pensions of Non-effective and Retired Officers of the Indian Service	1,715.0	1,740.0	1,706.4
90.9	Miscellaneous Pensions	91.0	89.0	91.2
17.1	Indian Service Family Pensions	18.5	19.0	18.9
2,388.3	TOTAL NON-EFFECTIVE CHARGES (ENGLAND) .	2,253.4	2,281.6	2,250.1
4,888.8	TOTAL ENGLAND .	4,497.5	4,502.9	4,417.8
2,941.2	EXCHANGE .	2,820.4	2,899.1	2,871.0
23,419.1	GRAND TOTAL .	23,011.4	23,413.8	23,253.6

Section L.—ARMY SERVICES—EXPENDITURE—continued.

Army and Garrison Staff.

404. The expenditure under Army and Garrison Staff is distributed as follows :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
52,4	Commander-in-Chief	53,0	49,0	46,4
46,6	Adjutant General	48,2	49,6	50,1
12,8	Artillery Branch	13,9	14,8	15,1
3,6	Cavalry Branch	3,5	3,8	4,1
23,0	Musketry Inspection	26,4	26,4	25,2
52,7	Quarter Master General	55,6	56,0	55,8
3,8	Gymnastic Instruction	3,9	4,2	4,3
3,1	Army Signalling	3,0	3,0	3,4
180,7	District Commands	183,1	188,3	190,0
58,9	Garrison and Station Staff	62,1	63,6	62,6
26,1	Hill Sanitaria	27,3	29,0	27,6
11,3	Miscellaneous Depôts	11,4	11,6	11,4
9,8	Staff of Local Forces	10,3	11,1	10,4
2	Bazaar Establishment	2	2	2
18,9	Station Conservancy	23,6	20,9	20,4
3	Staff Miscellaneous	3	3	3
504,2		525,8	531,8	527,3

405. The increase over the actuals of the previous year is more than accounted for by the charges on account of Exchange Compensation Allowance amounting to 27,3. Compared with the Budget Estimates there was an excess also in the charges under *District Commands* owing to heavy travelling and out-station allowances and large supplies of maps in Bombay by the Civil Department, under *Garrison and Station Staff* owing to heavy telegram charges in connection with the occupation of Upper Burma, and under *Miscellaneous Depôts* owing to arrear charges in connection with the experimental use of the Karachi route. The excesses due to these causes as well as to the grant of Exchange Compensation Allowance were, however, very nearly counterbalanced by savings notably under *Commander-in-Chief*, due partly to reduced tour expenses of the Commander-in-Chief in India, and partly to the appointment of Provisional Commanders-in-Chief in Bombay and Madras, during portions of the year; under *Adjutant General*, due to officiating arrangements in Madras and Bombay and small contingent expenditure in the former circle; under *Musketry Inspection*, due to officiating arrangements and lower rank of the Assistant Adjutants General for Musketry, and to smaller charges for musketry instruction classes; under *Quarter Master General*, due to savings in the establishment in connection with the experimental use of the Karachi route, to smaller travelling and out-station allowances in Bengal, and contingent expenses in Madras, and to officiating arrangements in the Intelligence Branch; under *District Commands* due to the absence of officers on furlough, and to an over-estimate of the contingent expenditure in Madras; under *Garrison and Station Staff*, due to officiating arrangements, lower rank of station staff officers, abolition of the Ruby Mines Command and reduction of the Bernardmyo station from 3rd to 4th class; under *Hill Sanitaria* owing to the abolition of the appointment of Station Staff Officer at Purandhar, to fewer pukhâlies having been maintained in Madras, and to the pay of the Commandant Wellington Depôt for January and February 1894 having been adjusted in the following year; under *Miscellaneous Depôts* due to officers of lower rank having been in charge of Depôts in Madras; under *Staff of Local Forces* due to the absence on leave of the General Officer Commanding the Punjab Frontier Force, and under *Station Conservancy* due chiefly to smaller grants-in-aid to Cantonment Funds in Bengal.

Administrative Staff.

406. This head includes the charges for the Personal Staff of the Governor General, Governors, and Lieutenant-Governors, and for the Military Accounts Department. The excess over the actuals of the previous year is due chiefly to Exchange Compensation Allowance amounting to 5,2, and to the Superintendent of Pensions, Madras, having made numerous inspections involving larger outlay on travelling and out-station allowances; but compared with the Budget Estimate the increase due to these causes was counterbalanced by savings, due chiefly to the lower ranks of Aides-de-Camp, to absence of officers on furlough, to recoveries of advances of pay made by the India Office, and to changes in the personnel of the Military Account Department.

Section L.—ARMY SERVICES—EXPENDITURE—continued.

Regimental Pay.

407. Under this head the total charges exceed the Budget Estimate by 254,3, of which 171,7 is accounted for by Exchange Compensation Allowance. The figures relating to the European and Native armies are as follows:—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
3,499,3	European Army	3,791,0	3,933,0	3,953,4
3,827,8	Native Army	3,844,3	3,901,2	3,936,2
<u>7,327,1</u>	TOTAL	<u>7,635,3</u>	<u>7,834,2</u>	<u>7,889,6</u>

408. The details of the principal sub-heads of the European army are given below:—

1892-93. Accounts.		Budget.	Revised.	1893-94. Exchange Compensation.	Accounts. Other charges.	TOTAL.
865,8	Artillery	971,9	992,8	21,8	972,8	994,6
366,2	Cavalry	375,4	386,7	9,1	379,1	388,2
6,1	Engineers	4,9	6,5	5	7,6	8,1
2,207,2	Infantry	2,367,2	2,473,3	50,3	2,445,8	2,496,1
6,9	Invalid and Veteran Establishment	6,7	6,5	2	6,4	6,6
20,6	Staff Corps, General List of Officers, Unattached and Unemployed Officers	23,4	24,2	1,8	26,7	28,5
3,6	Colonel's Allowances	8,8	5,6	1	—2,8	—2,7
22,9	Other Charges	32,7	37,4	5	33,5	34,0
<u>3,499,3</u>	TOTAL	<u>3,791,0</u>	<u>3,933,0</u>	<u>84,3</u>	<u>3,869,1</u>	<u>3,953,4</u>

409. The charges on account of Exchange Compensation Allowance have been shown separately. As regards the other charges, under *Cavalry* the estimated savings on account of the absence of officers in England were not fully realised, while a large number of unemployed engineer officers swelled the charges under *Engineers*. Under *Infantry*, the Budget was considerably exceeded owing to relief arrangements, to excess over established strength of troops in India (instead of a deficiency as anticipated), and to savings on account of absence of officers on furlough not having been realised to the extent estimated. There were more *Unemployed General Officers and Officers of the Staff Corps* and they were of higher rank than budgetted for, and the provision for bounty money proved insufficient owing to the allowance having been sanctioned during the year to certain regiments for extension of their service in India. There was, on the other hand, a saving under *Colonel's Allowances* owing to these allowances not having been drawn in India to the extent estimated, and to a transfer adjustment on account of officers lent to the Hyderabad Contingent, and there was a reduction in the strength of *Sub-marine Mining* non-commissioned officers. As compared with the actuals of the past year the increase is due partly to the rate of exchange for the payment of British troops in India having been fixed for the year at 1s. 2½d. against 1s. 4½d. in 1892-93, and partly to the transfer to this head of charges on account of *Sub-marine Mining* from Miscellaneous Services.

410. The details of the principal sub-heads under the Native Army are as follows:—

1892-93. Accounts.		Budget.	Revised.	1893-94. Exchange Compensation Allowance.	Accounts. Other Charges.	TOTAL.
48,9	Artillery	48,6	49,4	1,4	49,0	50,4
13,5	Body-Guard	13,6	13,7	4	13,5	13,9
1,242,5	Cavalry	1,235,6	1,252,8	21,6	1,240,4	1,262,0
115,6	Sappers and Miners	119,8	120,2	3,2	117,5	120,7
2,232,9	Infantry	2,225,8	2,270,0	60,3	2,237,5	2,297,8
46,6	Annual grant-in-aid of half-mounting	57,0	57,5	...	53,8	53,8
38,4	Kit-money and Recruits	38,4	44,4	...	40,1	40,1
28,2	Hutting-money	46,9	27,4	...	22,2	22,2
42,7	Reserve Forces	31,0	39,2	...	50,6	50,6
18,5	Other Charges	27,6	26,6	5	24,2	24,7
<u>3,827,8</u>	TOTAL	<u>3,844,3</u>	<u>3,901,2</u>	<u>87,4</u>	<u>3,848,8</u>	<u>3,936,2</u>

Section L.—ARMY SERVICES—EXPENDITURE—continued.

Regimental Pay—continued.

411. Excluding the variations due to Exchange Compensation Allowance, the Budget Estimate was exceeded by the actuals under *Artillery, Cavalry and Infantry*, due to arrear charges, high regimental rank of officers in certain regiments, and to large advances drawn by certain Bombay Infantry regiments in March 1894, under *Kit money and Recruits*, in consequence of more enlistments in Baluch regiments and Burma battalions, and under *Reserve Forces* owing to large payments having been made to reservists in Bengal called out for annual training. On the other hand, there were savings on the Budget Estimates under *Annual Grant-in-aid of half-mounting* due to over-estimate, under *Hutting money* owing to a provision of 18,8 for lines at Mirpur not having been required, and to the charges for re-construction of Native Infantry lines at Benares having been less than estimated, and under *Other Charges* owing to small expenditure on account of "Batta" and "Incidental charges of a regimental nature." As compared with the actuals of the previous year the excess was due chiefly to the transfer of the charges for *Submarine Mining and Recruiting Depôts* to this head.

Commissariat Charges.

412. The details are classified as follows :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
499.9	Establishment	527.3	527.4	513.9
1,705.3	Supplies	1,585.9	1,626.8	1,629.4
1,016.8	Services	890.5	954.5	918.7
442.1	Transport Branch	379.4	355.7	340.8
<u>3,664.1</u>	TOTAL	<u>3,383.1</u>	<u>3,464.4</u>	<u>3,402.8</u>

The details of the expenditure under *Establishment* are given below :—

35.1	Supervising Staff	38.4	40.3	38.1
235.5	Executive Establishment	243.3	244.6	244.4
46.7	Ambulance Transport	45.9	45.8	46.2
170.3	Subordinate Establishment	186.9	183.7	173.8
9.3	Khedda Establishment	8.9	8.9	8.8
3.0	Other Heads	3.9	4.1	2.6
<u>499.9</u>		<u>527.3</u>	<u>527.4</u>	<u>513.9</u>

413. Charges on account of Exchange Compensation Allowance amounting to 11.6, as well as large expenditure under travelling and out-station allowances and extra establishments for rationing troops in Chin Hills chiefly account for the excess over the actuals of the previous year. As compared with the Budget Estimates, the excess, due to the above causes, was more than made up for by savings, under salaries due to absence of officers on furlough, by a deficiency in the number of ambulance elephants and cattle, by reduced charges under Regimental and Godown Establishments and Marching allowances by a large number of transport mules having been available for water duty and by the transfer of many cattle in connection with the Chilas-Abbottabad-Khagan road, the charges in connection with which have been compiled under Miscellaneous Services.

414. Under *Supplies* the details are as follows :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
745.9	Provisions for Europeans	723.0	723.4	731.7
223.4	Provisions for Natives	217.9	242.1	233.2
	Compensation to Natives—			
361.0	(a) for dearness of provisions	273.5	297.5	273.7
71.3	(b) for dearness of forage	69.0	48.5	32.0
27.3	Purchase of Reserve Stock	45.3	29.0	30.7
270.7	Malt Liquor purchased locally	240.6	272.5	317.1
3.4	Rum	12.4	11.5	9.3
2.2	Dairy Farms	2.8	1.8	1.6
1	Contingent Expenses	1.4	5	1
<u>1,705.3</u>		<u>1,585.9</u>	<u>1,626.8</u>	<u>1,629.4</u>

415. There is a total excess of 43.5 over the Budget Estimate due to large expenditure under "Provisions" and "Malt Liquor purchased locally," partly counterbalanced by savings in the other heads. Under "Pro-

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*Commissariat Charges—*continued.*

visions for Europeans," the increase is due to high rates of supplies in the Western Circle, Bengal and Madras, to excess strength of troops in Bengal and Madras, to arrear charges in connection with "Upper Burma, and for tinned meat received from the Colonies in 1892-93, partly counterbalanced by a saving in Bombay, due to the withdrawal of a battalion of British Infantry from the Indian Establishments, to the closing of the Government Flour Mills, and to the abolition of the cattle farm at Alligaum. The increase under "Provisions for Natives" is almost wholly due to charges for provisioning the 28th Bombay Pioneers and Madras Sappers and Miners employed on road-making in Assam, and to additional Bombay troops having been quartered in the Quetta District. The increase was largest under "Malt Liquor purchased locally" due to high Rupee prices in consequence of low exchange and to large demands in Bengal and Bombay, partly counterbalanced by small purchases in Madras, owing to certain regiments making their own arrangements. The excesses under the above heads were largely met from savings in the other heads. There was less compensation paid for dearness of forage owing chiefly to the supply of grass from Government farms and by the Commissariat Department, and to the low prices of grain and grass in Bengal and Bombay. "Purchase of Reserve Stock" shows a saving chiefly due to charges for replenishment of compressed fodder having been compiled under *Services*—"Other heads." The decrease under "Rup" is due to small purchases in Madras and to issues from stock in Bombay, while that under "Dairy Farms" is accounted for by the abandonment of the Kamptee farm and by the more economical working of the Aden and Jubbulpur farms. Contingent charges were also estimated too high, the decrease compared with the previous year is due chiefly to small charges for compensation for dearness of provision and forage owing to lower prices for grain and grass.

416. Under *Services* the following details are supplied:—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
129,6	Hire of Transport	76,7	92,0	60,7
42,0	Sea and Inland Water Charges	34,1	34,1	32,0
418,5	Railway Charges	384,5	412,5	413,3
50,2	Grass Cultivation	62,3	58,1	62,0
261,9	Feed of Horses, Battery Mules, Yabooks, Bullocks, and Elephants	222,2	230,5	239,3
10,7	Regimental Equipment and Camp Contingencies	12,2	11,7	11,8
42,2	Implements, Godown Furniture, etc.	34,0	41,5	45,2
61,7	Other Heads	64,5	74,1	54,4
1,016,8		890,5	954,5	918,7

417. There was an excess of 28,2 over the total Budget Estimate, which occurred chiefly under "Railway Charges," "Feed of Horses, etc.," and "Implements, Godown Furniture, etc.," counterbalanced by savings in the other heads. The excess Under "Railway charges" is due to a larger number of Native soldiers having proceeded on furlough, to more frequent movement of British troops, and the despatch or larger quantities of stores by the rail route, which resulted in savings under "Sea and Inland Water Charges" and "Hire of Transport," Government transport having been only partly used. The excess under "Feed of Horses, etc.," is due to high contract rates for grain and forage in Madras and Darjeeling, to large purchases in consequence of a deficiency in the grass-cutters' establishment in Madras, to laying in of large stocks, and to the issue of kurby instead of rumna grass and paddy straw to horses at Secunderabad. Charges for "Implements, Godown Furniture, etc.," were under-estimated, while under "Other heads" the excess due to the transfer of charges for compressed fodder to this head from *Supplies*, has been more than met by savings from reduced purchases of warm clothing, less toll charges for landing and embarkation, smaller purchase of cattle for the Hissar Cattle Farm and from the feeding of the cattle there with the produce of the farm, a part of which was also leased out to private individuals on the hire system.

418. The Details of the charges in the *Transport Branch* are as follows:—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
350,2	Depôt and Regimental	341,1	347,5	335,0
5,3	Ambulance Transport	8,3	8,2	5,8
86,6	Transport-Kashmir	30,0	...	...
442,1	TOTAL	379,4	355,7	340,8

419. The expenditure incurred by Captain Yeilding for Transport—Kashmir—has been compiled under *Miscellaneous Services*, though provided for under this head. The savings in "Depôt and Regimental" transport was due partly to the purchase of a smaller number of animals (an additional grant of 5,9 for purchase of mules to replace cast animals was not also utilised), and partly to less feeding charges owing to a large number of mules having been sent up for the Chilas-Abbottabad-Khagan road, (the charges for

Section L.—ARMY SERVICES—EXPENDITURE—continued.

Commissariat Charges—continued.

which have appeared under Miscellaneous Services,) and owing to a deficiency in the authorised complement of cattle. A smaller complement of ambulance elephants and fewer condemnations of transport gear account for the saving under Ambulance Transport.

Remounts and Veterinary.

420. The details are given below :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
3,1	Supervising Staff	3,2	3,3	3,4
23,7	Depôt Establishments	23,9	25,7	26,4
8,6	Veterinary Inspection	9,4	9,7	9,8
29,0	Station Veterinary Hospitals	33,9	32,6	32,0
4	Veterinary Schools	2	2	2
2,5	Remount Depôt, Garden Reach	2,5	2,1	2,2
133,9	Purchase of Remounts	141,3	160,1	146,8
40,1	Feed of Cattle and Remounts	35,9	33,5	35,4
35,1	Miscellaneous	32,0	30,8	41,4
<u>276,4</u>		<u>282,3</u>	<u>298,0</u>	<u>297,6</u>

421. The actuals exceeded the Budget Estimate in the aggregate by 15,3 of which 3,7 was due to Exchange Compensation Allowance, and the remainder occurred in *Depôt Establishments*, *Purchase of Remounts* and *Miscellaneous*. The increase in *Depôt Establishments* was due to the anticipated savings not having been realised, and to changes in the native establishments of the Remount Depôt, Garden Reach. The excess under *Purchase of Remounts* was due to the purchase of additional horses to replace those taken to Egypt by the 7th Dragoon Guards, and to enhanced rates for remounts, for which additional grants amounting to 20,8 were sanctioned during the year. The excess was to some extent counterbalanced by lower rates having been paid for young stock, which were also not bought to the extent provided for, and by the purchase of a smaller number of mules for Mountain Batteries and ponies for Mounted Infantry, Burma. The road expenses of the additional horses and extra charges for extensive transfers of remounts and young stock from depôts led to the excess under *Miscellaneous*. On the other hand, there was short expenditure under *Station Veterinary Hospitals*, due chiefly to a short complement of veterinary officers. Under *Feed of Cattle and Remounts* there was an excess partly on account of the additional horses and partly owing to contract rates in Madras for grain and fodder having been higher than anticipated, but the excess was nearly counterbalanced by savings in the feed of cattle and remounts, owing to an abundant supply of forage in Bengal.

Clothing Establishments.

422. The charges fall under the following sub-heads :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
8,7	Superintending Establishments	9,2	9,3	9,3
5,6	Manufacturing and Store Establishments	6,0	6,0	5,6
Supplies and Services—				
137,4	Factories	112,2	124,8	115,9
20,1	Regimental	27,5	28,0	25,0
77,9	Compensation in lieu of clothing	110,5	97,2	86,8
<u>249,7</u>		<u>265,4</u>	<u>265,3</u>	<u>242,6</u>

423. The savings occurred chiefly under *Compensation in lieu of Clothing*, due to time-expired men and invalids not being allowed compensation, and to compensation for white clothing not being admissible to troops in India. There was also a small saving under *Regimental Supplies and Services*, due to many regiments having made their own arrangements for summer clothing for drafts arriving during the year, but this was more than made up by an excess under *Supplies and Services—Factories*, due to purchase of cotton cloth and serge from local mills, and to excess expenditure for supply of helmets to British troops for which no provision was made.

Section L—ARMY SERVICES—EXPENDITURE—continued.

Barrack Establishments.

424. The following are the details under this head :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
3,4	Executive Establishments	3,5	3,4	3,6
69,3	Subordinate Establishments	64,2	65,9	64,0
9,9	Barrack Furniture	8,3	9,2	9,5
57,3	Barrack Bedding	58,6	58,0	52,9
40,2	Lighting Charges	37,2	37,1	37,4
61,5	Miscellaneous	52,4	55,0	63,2
<u>241,6</u>		<u>224,2</u>	<u>228,6</u>	<u>230,6</u>

425. The excess is due chiefly to heavy *Miscellaneous Charges* notably for purchase of coal to be stocked at Quetta and for firewood. There was an increase under *Barrack Furniture* in Madras, but there were larger savings due to smaller purchase and repair of *Barrack Bedding*.

Medical Establishments.

426. The charges are classified under the following heads :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	Medical Establishment—			
22,2	Head-Quarters and Circles	23,1	23,9	23,8
398,4	Districts	396,2	415,9	420,1
11,0	Nursing Service	12,7	12,0	11,1
25,6	Army Hospital Charges	27,5	26,5	26,4
18,2	Medical Store Depôts	18,9	19,0	18,9
2,3	Followers' Hospitals	2,1	2,1	2,0
12,4	Miscellaneous	27,2	21,7	14,2
220,3	Medical Supplies	214,1	213,6	229,8
	Deduct—			
	Issues to other Departments	26,5	27,5	29,9
<u>188,7</u>		<u>187,6</u>	<u>186,1</u>	<u>199,9</u>
<u>678,8</u>		<u>695,3</u>	<u>707,2</u>	<u>722,4</u>

427. There was an increase of 27,1 over the Budget Estimate and of 43,6 over the actuals of 1892-93, due principally to the grant of Exchange Compensation Allowance amounting to 26,6, to too large a deduction having been made for probable savings under *Medical Establishment—Districts* and to larger *Medical Supplies*, owing to larger admissions into hospitals, to laying in of stock and to larger supplies to other Departments. As compared with Budget Estimate, these excesses were considerably brought down partly by vacancies in the staff of the *Nursing Service* and of the *Army Hospital Corps*, but chiefly by savings under *Miscellaneous*, owing to the provision for new Cantonment General Hospitals not having been utilised in full, a grant of about 5,0 having been transferred to the Military Works Department, and to smaller grants-in-aid to Cantonment Hospitals.

Ordnance.

428. The charges are sub-divided below :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
	ESTABLISHMENTS—			
32,9	Supervising Staff	34,8	36,6	36,4
183,3	Arsenals and Depôts	183,9	185,4	187,3
187,6	Factories	204,2	200,5	194,8
15,8	Fort Armaments	10,5	11,3	11,4
	STORES—			
114,2	For Arsenals and Depôts	137,9	137,9	142,0
148,6	For Factories	237,3	151,4	166,6
14,1	Freight	9,0	11,5	13,3
72,7	Camp Equipage	61,1	61,0	51,7
26,2	Line Gear	19,0	20,5	21,7
37,1	Other Charges	34,9	35,6	35,9
	Deduct—			
42,3	Supplies to other Departments	30,5	32,8	31,0
<u>790,2</u>		<u>902,1</u>	<u>818,9</u>	<u>830,1</u>

Section L.—ARMY SERVICES—EXPENDITURE—continued.

Ordnance—continued.

429. Under *Establishments* the saving of 3.5 on the Budget Estimate occurred chiefly in the *Factory Establishments* as temporary artificers, and others were not entertained to the extent provided for owing to smaller manufactures and to the manufacture of 303 ammunition having been delayed in consequence of the non-supply of cordite. The saving has been much reduced by the grant of Exchange Compensation Allowance, amounting to 11.4.

430. The principal savings, however, occurred under *Stores for Factories* (70.7) and *Camp Equipage* (9.4). Under the former head the savings were due to the substitution in the Foundry and Shell Factory, Cossipore, of copper scissel procured from the Mints for Wallaroo copper, to fewer hides having been purchased for the Harness and Saddle Factory for want of pits, to restricted supply of saltpetre ground and less manufacture of black powder, counterbalanced partly by increased expenditure in the Gun Carriage Factory, Bengal, owing to purchase of stores for the manufacture of platforms, etc., for the guns and howitzers of the North-Western Frontier Defences, and in the Madras Factory on account of the purchase of a large quantity of coal. Under the second head camp equipage was not purchased and repaired to the extent expected. These savings were partly counterbalanced by larger supplies of *Stores for Arsenal and Depôts*, chiefly in Bengal and Bombay, and partly by heavy *Freight* charges in consequence of large consignments of stores from England, and of increased shipments from port to port in India, and by larger purchases of local stores in Madras and Bombay for making up *Line Gear*.

Other Effective Charges.

431. Charges for *Administration of Martial Law* were lower owing to the lower regimental rank of officers and to officiating arrangements, partly counterbalanced by Exchange Compensation Allowance (1.4) and by larger charges on account of Military prisons.

432. *Education Charges* were higher by 2.9, owing to increased expenditure on books and Exchange Compensation Allowance (1.4).

433. The figures under *Miscellaneous Services* may be sub-divided as follows:—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts
16.1	Sub-marine mining . . . . .	...	...	...
257.3	Expeditions and special charges	177.0	...	219.0
148.2	Other Items	117.8	...	105.3
<u>421.6</u>		<u>294.8</u>	<u>382.0</u>	<u>325.2</u>

The charges for "Sub-marine mining" have been adjusted with effect from 1893-94 under *Regimental Pay Allowances and Charges*. The following are the details of the special expenditure, for which 177.0 was provided in the Budget, and for which additional grants, amounting to 71.5, were sanctioned during the course of the year:—

	Budget.	Additional Grants.	1893-94. Accounts.
Arrear charges on account of the late—			
Chin-Lushai Expedition . . . . .	...	...	4
Mimazai Expedition . . . . .	...	...	1
Manipur Expedition . . . . .	...	...	1.5
Isazai Field Force . . . . .	...	...	1.5
Charges for—			
Kajuri Kach Force	80.0		22.0
Kurram Escort	74.0		30.2
Lushai			7.4
South Lushai	10.0	7.5	2.9
Chin Hills Operations	10.0		15.8
Kachin Operations		10.0	3.5
Ahor Expedition			1.0
Gilgit Agency	3.0	48.2	130.7
Kengtung-Kengchung Expedition		1.8	2.9
Kelai		4.0	...
	<u>177.0</u>	<u>71.5</u>	<u>219.9</u>

434. Under "Other Items" there was an increase of about 5.0 on account of compensation for losses and for Moonshée allowance to officers and men on passing in native languages. On the other hand, there were

Section L.—ARMY SERVICES—EXPENDITURE—*continued.*Other Effective Charges—*continued.*

considerably larger savings, due chiefly to smaller printing charges in Madras and Bombay, as army and other forms were obtained from the Contractor for Government Printing, the cost of which is borne by Civil, to no charges having been incurred for the purchase of land for camping grounds, Hooghly Defence, to reduced charges for telegrams and contingencies and to the grants for camps-of-exercise not having been fully utilised.

435. Under *Volunteer Corps* the excess over the Budget Estimate is chiefly due to the grant of Exchange Compensation Allowance (2,8), to the appointments of Instructor, Calcutta Naval Volunteers, and Paid Adjutant, Bengal State Railway Volunteer Rifle Corps, to the fall in the rate of exchange affecting the pay of Non-Commissioned Officers, to heavier travelling and out-station charges, and to larger amount of capitation allowances due to increased numerical strength. These were, to a small extent, counterbalanced by fewer camps-of-exercise having been held.

Non-effective Charges.

436. Under *Rewards for Military Services* the charges for Decorations and Medals were less than anticipated by 1,7.

437. *Military Pensions to Europeans* show a saving of 7,2, chiefly due to a transfer adjustment of the retired pay of officers lent to the Hyderabad Contingent, to casualties and transfers among pensioners, and to payments for wound pensions and gratuities. There is, however, an excess of 6,3 under *Military Pensions to Natives*, due to increased charges for pensions to Native officers and men of the Native army, as well as for native family pensions, and to larger compensation for dearness of provisions in Madras, owing to a rise in the price of rice, partly counterbalanced by reduced charges under gratuities. The Budget Estimate proved slightly too high under *Widows' Pensions and Compassionate Allowances*, due to casualties, re-marriages, and transfers of pensions to England.

Expenditure in England.

438. *Home charges of British Officers serving in India* show considerable savings owing to charges for deferred pay being less than anticipated, partly counterbalanced by a slight increase in furlough allowances. The actuals of the previous year included a payment of 212,4 to the War Office on account of arrears. The break down of the troopship *Crocodile*, and the consequent employment of hired transports, caused an excess under *Indian Troop Service*. A smaller number of officers, than was estimated, had to be provided with *Passages otherwise than in Troopships*. The increase under *Miscellaneous* is chiefly in the expenses of the Native Guard-of-Honor attending the opening of the Imperial Institute. Under *Stores* there were decreases of 35,4 in Clothing, 8,3 in Medical, and 3,6 in Commissariat stores, partly counterbalanced by an increase of 4,2 in Ordnance Stores.

439. Under *Retired Pay, etc., of British Forces on account of Service in India* the increase was due chiefly to enhanced cost of commutation of soldiers' pensions.

Upper Burma Charges.

440. The details of the extra charges for Upper Burma during the year, which amounted to 458,2 against 502,6 in 1892-93, are given below. The Upper Burma charges include 7,8 on account of cold weather field operations and 76,2 on account of Chin-Lushai :—

GRANTS.	UPPER BURMA. Accounts.	
	1892-93.	1893-94.
Army and Garrison Staff	16,1	30,6
Administrative Staff	6,4	8,4
Regimental Pay, Allowances, and Charges	8,2	40,9
Commissariat Establishments, Supplies and Services	406,9	312,6
Remount and Veterinary Establishments, Supplies and Services	1,2	2,7
Clothing Establishments, Supplies and Services	3	1,0
Barrack Establishments, Supplies and Services	4,5	5,0
Administration of Martial Law . . . . .	...	...
Medical Establishments, Supplies and Services	17,5	26,6
Ordnance Establishments, Stores and Camp Equipage	—8,9	—1,6
Ecclesiastical	6	8
Sea Transport Charges	8,5	7,1
Miscellaneous Services	36,9	20,0
Volunteer Corps	1	2,8
Rewards for Military Services	3,5	9
Military Pensions	8	7
TOTAL	502,6	458,2

Section L.L.—SPECIAL DEFENCE WORKS—EXPENDITURE.

47.—Special Defence Works.

1893-94. Accounts.		Budget.	1893-94. Revised.	Accounts.
458,0	EXPENDITURE	536,6	342,0	325,0

441. The expenditure during 1893-94 fell short of that of the previous year by 133,0. The decrease occurred chiefly in the expenditure in India, and was due to the approaching completion of various projects and to a smaller programme of works during 1893-94. The short outlay, as compared with the Budget Estimate, is attributed to the expenditure in England for armaments and stores having been over-estimated and to a reduced programme of works in India.

442. The distribution of expenditure is noted below :—

1893-94. Accounts.		Budget.	1893-94. Revised.	Accounts.
255,7	India	252,3	163,3	163,0
126,3	England	174,7	108,7	98,2
76,0	Exchange	109,6	70,0	63,8
458,0	TOTAL	536,6	342,0	325,0

Section M.—PROVINCIAL ADJUSTMENT.

1892-93. Accounts.		1893-94. Budget.	1893-94. Revised.	Accounts.
—177,4	TOTAL DEFICIT	—751,2	—478,8	—311,3

DETAILS.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	N. W. Province and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Provincial.											
Revenue	Accounts . 1892-93	...	777,2	2,030,0	565,7	4,244,6	3,253,0	1,697,9	2,966,8	4,045,7	19,580,9
	Budget .	...	794,2	2,014,9	604,8	4,223,0	3,223,7	1,734,7	2,969,8	3,989,6	19,554,7
	Revised .	...	792,4	1,948,7	611,2	4,341,0	3,301,7	1,754,9	3,051,2	4,100,0	19,007,1
	Accounts . 1893-94	...	780,1	1,938,9	626,2	4,327,8	3,308,3	1,749,5	3,088,4	4,080,7	19,899,9
Expenditure	Accounts . 1892-93	...	799,0	1,963,3	556,4	4,254,4	3,269,7	1,804,0	3,125,9	4,069,6	19,842,3
	Budget .	...	860,2	2,082,7	681,7	4,240,4	3,289,4	1,791,3	3,042,8	4,118,1	20,106,6
	Revised .	...	838,9	2,078,4	650,4	4,267,8	3,344,9	1,781,5	3,046,7	4,104,0	20,112,6
	Accounts . 1893-94	...	840,8	2,029,6	654,7	4,290,9	3,333,5	1,772,2	3,054,8	4,061,2	20,037,7
Surplus or De- ficit.	Accounts . 1892-93	...	—21,8	+66,7	+9,3	—9,8	—16,7	—106,1	—159,1	—23,9	—261,4
	Budget .	...	—66,0	—67,8	—76,9	—17,4	—65,7	—56,6	—73,0	—128,5	—551,9
	Revised .	...	—46,5	—129,7	—39,2	+73,2	—43,2	—26,6	+4,5	+2,0	—205,5
	Accounts . 1893-94	...	—60,7	—90,7	—28,5	+36,9	—25,2	—22,7	+33,6	+19,5	—137,8
Closing Bal- ance.	Accounts . 1892-93	...	183,6	447,9	145,2	225,5	495,7	171,0	260,0	383,1	2,312,0
	Accounts . 1893-94	...	122,9	357,2	116,7	262,4	470,5	148,3	293,6	402,6	2,174,2
Local.											
Revenue	Accounts . 1892-93	13,8	117,2	161,0	71,3	708,2	1,074,6	369,4	1,243,7	507,8	4,267,0
	Budget .	13,9	117,9	166,1	122,6	640,9	1,092,4	368,7	1,120,4	512,6	4,164,5
	Revised .	14,1	120,2	163,6	120,1	689,9	1,095,5	382,4	841,1	535,4	3,662,3
	Accounts . 1893-94	15,5	121,8	160,5	128,3	706,4	1,083,5	380,2	877,0	533,6	4,006,8
Expenditure	Accounts . 1892-93	13,3	116,8	131,6	95,9	709,6	1,051,2	371,2	1,176,9	516,5	4,183,0
	Budget .	14,5	141,8	202,5	120,4	668,7	1,077,2	370,9	1,246,8	515,0	4,363,8
	Revised .	14,9	132,5	177,6	116,7	675,3	1,066,0	372,4	1,171,4	508,8	4,235,6
	Accounts . 1893-94	14,1	122,0	166,3	108,9	696,8	1,063,0	375,2	1,133,8	500,2	4,180,3
Surplus or De- ficit.	Accounts . 1892-93	+5	+4	+29,4	—24,6	—1,4	+23,4	—1,8	+66,8	—8,7	+84,0
	Budget .	—6	—23,9	—36,4	+2,2	—27,8	+15,2	—8,2	—117,4	—2,4	—190,3
	Revised .	—8	—12,3	—14,0	+3,4	+14,6	+29,5	+10,0	—330,3	+26,6	—273,3
	Accounts . 1893-94	+1,4	—2	—5,8	+19,4	+9,6	+20,5	+5,0	—256,8	+33,4	—173,5
Closing Bal- ance.	Accounts . 1892-93	13,6	85,4	132,8	4,2	165,5	111,5	194,1	615,8	371,6	1,694,5
	Accounts . 1893-94	15,0	85,2	127,0	23,5	175,1	132,0	199,1	359,0	405,0	1,521,0
Total.											
Revenue	Accounts . 1892-93	13,8	894,4	2,191,0	637,0	4,952,8	4,327,6	2,067,3	4,210,5	4,553,5	23,847,9
	Budget .	13,9	912,1	2,181,0	727,4	4,863,9	4,316,1	2,103,4	4,099,2	4,502,2	23,719,2
	Revised .	14,1	912,6	2,112,3	731,3	5,030,9	4,397,2	2,137,3	3,892,3	4,641,4	23,869,4
	Accounts . 1893-94	15,5	901,9	2,099,4	754,5	5,034,2	4,391,8	2,129,7	3,965,4	4,614,3	23,906,7
Expenditure	Accounts . 1892-93	13,3	915,8	2,094,9	652,3	4,964,0	4,320,9	2,175,2	4,302,8	4,586,1	24,025,3
	Budget .	14,5	1,002,0	2,285,2	802,1	4,909,1	4,366,6	2,108,2	4,280,6	4,633,1	24,470,4
	Revised .	14,9	971,4	2,256,0	767,1	4,943,1	4,410,9	2,153,9	4,218,1	4,612,8	24,348,2
	Accounts . 1893-94	14,1	962,8	2,195,9	763,6	4,987,7	4,396,5	2,147,4	4,188,6	4,561,4	24,218,0
Surplus or De- ficit.	Accounts . 1892-93	+5	—21,4	+96,1	—15,3	—11,2	+6,7	—107,9	—92,3	—32,6	—177,4
	Budget .	—6	—89,9	—104,2	—74,7	—45,2	—50,5	—64,8	—190,4	—130,9	—751,2
	Revised .	—8	—58,8	—143,7	—35,8	+87,8	—13,7	—16,6	—325,8	+28,6	—478,8
	Accounts . 1893-94	+1,4	—60,9	—96,5	—9,1	+46,5	—4,7	—17,7	—223,2	+52,9	—311,3
Closing Bal- ance.	Accounts . 1892-93	13,6	269,0	580,7	149,4	391,0	607,2	365,1	875,8	754,7	4,006,5
	Accounts . 1893-94	15,0	208,1	484,2	140,3	437,5	602,5	347,4	652,6	807,6	3,695,2

443. The figures shown under this head represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The differences between the Estimates and Accounts under the various Revenue and Expenditure heads have been explained in detail in the foregoing pages, and the share of these pertaining to the Provincial and Local sections of the accounts for the several groups is given below separately for each province. The total Provincial share of the Revenues was on the whole, better than the Budget by 345,2, and the Local worse by 157,7. The expenditure was in both cases less by 68,9 and 183,5 respectively, consequently the Provincial and Local balances were better than expected by 345,2 + 68,9 or 414,1 and

Section M.—PROVINCIAL ADJUSTMENT—continued.

—157.7+183.5 or 25.8, respectively. The Budget anticipated that there would be deficits in the Provincial and Local accounts to the extent of 551.9 and 199.3 respectively, and as there were improvements of 414.1 and 25.8 over the Budget as just shown, the balances were diminished during the year by (551.9—414.1) 137.8 and (199.3—25.8) 173.5 respectively, or, taken together, the actual decrease in the balances in the course of the year amounted to 137.8+173.5 or 311.3 as shown above. With the exception of Madras, where there was a considerable decline in the Local section under Provincial Rates, the improvement was contributed by all the Provinces. The largest improvement occurred in Bombay, chiefly in the Principal Heads of Revenue, and in the expenses of the Civil Departments as well as in the charges under Buildings and Roads. Bengal also showed a considerable improvement under the Principal Heads of Revenue, Railways, and Buildings and Roads. The improvements in the other Provinces do not call for special notice.

Central Provinces.

REVENUE.				EXPENDITURE.			
1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.	1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.
PROVINCIAL—							
703.9	717.2	716.3	703.6	Revenue	172.3	184.9	182.3
4.2	4.5	4.8	4.9	Interest	3.4	4.2	4.0
8	8	1.2	9	Post Office, Telegraph and			
				Mint	6.2	6.9	6.4
52.3	52.9	54.4	52.9	Civil Departments	387.3	417.1	403.8
10.1	9.1	10.4	12.0	Miscellaneous	46.3	47.2	49.5
5.9	9.7	5.3	5.8	Buildings and Roads	174.9	190.1	183.6
...	...	...	...	Transfers to Local	8.6	9.8	9.3
777.2	794.2	792.4	780.1	TOTAL	799.0	860.2	840.8
LOCAL—							
77.2	79.3	81.1	77.5	Revenue	43.5	47.6	48.3
19.9	18.5	18.9	20.8	Civil Department	40.3	47.6	40.3
3.0	3.0	3.1	3.3	Miscellaneous	1.0	1.5	1.6
...	...	...	...	Famine Relief and Insurance	...	...	...
7.9	7.3	7.8	9.3	Buildings and Roads	32.0	45.1	42.3
8.6	9.8	9.3	10.9	Transfers from Provincial	...	...	...
117.2	117.9	120.2	121.8	TOTAL	116.8	141.8	132.5
894.4	912.1	912.6	901.9	GRAND TOTAL	915.8	1,002.0	972.8
SURPLUS +, DEFICIT —					—21.4	—89.9	—58.8

Burma.

REVENUE.				EXPENDITURE.			
1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.	1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.
PROVINCIAL—							
1,229.9	1,192.1	1,213.3	1,209.9	Revenue	323.8	343.8	337.1
1.8	1.8	1.5	1.4	Interest	1.2	1.3	1.2
...	...	...	...	Post Office, Telegraph and			
				Mint	4.5	4.6	4.8
98.0	92.9	91.2	88.1	Civil Departments	626.2	682.3	665.5
7.3	6.0	6.6	6.6	Miscellaneous	80.3	77.4	83.7
678.7	710.0	622.5	619.0	Railways	562.3	562.7	582.7
5.3	5.0	6.0	6.8	Irrigation	72.7	57.5	63.7
9.0	7.1	7.6	7.1	Buildings and Roads	296.4	353.0	339.8
...	...	...	...	Transfers to Local	—4.1	1	—1
2,030.0	2,014.9	1,948.7	1,938.9	TOTAL	1,963.3	2,082.7	2,078.4
LOCAL—							
103.7	107.0	106.2	102.6	Revenue	4.7	6.1	5.8
...	...	...	...	Interest	1	1	1
...	...	...	...	Post Office, Telegraph and			
				Mint	8.4	8.5	8.9
8.3	7.0	7.2	7.3	Civil Departments	33.2	38.1	33.9
33.2	32.8	33.3	33.6	Miscellaneous	8.6	10.5	10.2
5.6	6.2	3.2	3.2	Irrigation	6.8	8.5	4.4
14.3	13.0	13.8	13.8	Buildings and Roads	69.8	130.7	114.4
—4.1	1	—1	...	Transfers from Provincial	...	...	...
161.0	166.1	163.6	160.5	TOTAL	131.6	202.5	177.6
2,191.0	2,181.0	2,112.3	2,099.4	GRAND TOTAL	2,094.9	2,285.2	2,256.0
SURPLUS +, DEFICIT —					+96.1	—104.2	—143.7

Section M.—PROVINCIAL ADJUSTMENT—continued.

Assam.

REVENUE.				EXPENDITURE.			
1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.	1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.
PROVINCIAL—							
518,7	560,6	563,5	568,7	Revenue	111,6	136,3	122,6
1	1	1	1	Interest	1	1	1
...	...	...	...	Post Office, Telegraph and Mint	1	2	2
26,1	25,4	27,6	28,6	Civil Departments	276,7	287,9	288,4
7,0	4,5	5,2	13,0	Miscellaneous	20,8	24,5	23,9
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	4,2	1,3	2,2
8,5	9,0	9,3	9,4	Railways	17,3	18,3	17,7
5,3	5,2	5,5	6,4	Buildings and Roads	132,2	172,4	166,2
...	...	...	...	Transfers to Local	—6,6	40,8	37,0
565,7	604,8	611,2	626,2	TOTAL	556,4	681,7	654,7
LOCAL—							
54,9	59,0	59,5	61,1	Revenue	3	4	4
...	...	...	...	Post Office, Telegraph and Mint	3,8	4,1	4,0
11,9	11,9	12,6	13,3	Civil Departments	28,3	30,9	30,6
6	7	8	7	Miscellaneous	2,1	2,5	3,0
10,5	10,2	10,2	10,8	Buildings and Roads	61,4	82,6	79,6
—6,6	40,8	37,0	42,4	Transfers from Provincial	...	...	...
71,3	122,6	120,1	128,3	TOTAL	95,9	120,4	108,9
637,0	727,4	731,3	754,5	GRAND TOTAL	652,3	802,1	763,6
SURPLUS +, DEFICIT —				—15,3	—74,7	—35,8	—9,1

Section M.—PROVINCIAL ADJUSTMENT—continued.

North-Western Provinces and Oudh.

REVENUE.				EXPENDITURE.				
1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.	1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.	
PROVINCIAL—								
2,366.6	2,372.8	2,392.8	2,393.6	Revenue . . .	540.3	580.5	572.3	571.3
20.0	28.0	31.1	31.3	Interest . . .	23.8	27.2	28.7	28.9
153.1	149.6	173.2	180.3	Civil Departments . .	1,279.7	1,296.6	1,341.6	1,354.5
39.2	33.5	35.4	31.9	Miscellaneous . . .	255.4	248.8	262.4	259.6
...	...	...	...	Famine Relief and Insurance . . .	...	...	...	...
...	...	...	...	Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . .	...	...	...	...
...	...	...	...	Railways . . .	4.1	4.0	3.9	4.0
579.5	568.2	594.4	595.4	Irrigation . . .	564.6	560.1	557.0	561.8
94.6	71.6	74.8	75.8	Buildings and Roads . .	352.3	308.9	315.2	303.5
...	...	...	...	Transfers to Local . .	249.5	263.3	263.8	249.9
3,253.0	3,223.7	3,301.7	3,308.3	TOTAL . .	3,269.7	3,289.4	3,344.9	3,333.5
LOCAL—								
767.8	772.7	772.7	773.3	Revenue . . .	318.8	329.4	319.8	318.3
1.9	2.0	1.9	2.0	Interest . . .	...	...	...	...
...	...	...	...	Post Office, Telegraph and Mint . . .	18.4	18.5	18.3	18.3
34.6	33.4	35.0	36.3	Civil Departments . .	467.9	465.5	468.0	471.3
13.6	13.8	13.8	13.8	Miscellaneous . . .	3.8	3.6	3.6	3.8
7.2	7.2	8.3	8.2	Buildings and Roads . .	242.3	260.2	256.3	251.3
249.5	263.3	263.8	249.9	Transfers from Provincial . . .	...	...	...	...
1,074.6	1,092.4	1,095.5	1,083.5	TOTAL . .	1,051.2	1,077.2	1,066.0	1,063.0
4,327.6	4,316.1	4,397.2	4,391.8	GRAND TOTAL . .	4,320.9	4,366.6	4,410.9	4,396.5
SURPLUS +, DEFICIT —				. .	+6.7	—50.5	—13.7	—4.7

Punjab.

REVENUE.				EXPENDITURE.			
1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.	1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.
PROVINCIAL—							
1,467.0	1,491.3	1,510.4	1,500.3	Revenue . . .	314.2	317.0	316.5
27.3	28.5	28.4	29.5	Interest . . .	20.4	22.9	21.4
6	4	7	7	Post Office, Telegraph and Mint . . .	11.9	15.3	15.3
133.5	141.7	141.4	146.2	Civil Departments . .	1,027.2	1,027.6	1,046.1
26.7	27.2	28.4	25.4	Miscellaneous . . .	133.9	146.4	144.1
...	...	...	...	Railways . . .	...	...	...
5.4	9.1	6.0	6.3	Irrigation . . .	28.9	5.9	12.8
37.4	36.5	39.6	41.1	Buildings and Roads . .	310.5	304.4	274.4
...	...	...	...	Transfers to Local . .	43.0	48.2	49.1
1,697.9	1,734.7	1,754.9	1,749.5	TOTAL . . .	1,804.0	1,791.3	1,781.5
LOCAL—							
353.3	358.4	369.8	367.7	Revenue . . .	120.4	126.1	125.8
1	1	1	1	Interest . . .	...	...	...
4.3	4.7	4.6	4.9	Post Office, Telegraph and Mint . . .	5.2	6.4	5.3
24.7	25.5	26.2	25.8	Civil Departments . .	125.8	131.9	128.2
3.3	3.3	3.3	3.7	Miscellaneous . . .	6.5	8.2	6.3
1.6	1.5	1.5	1.4	Irrigation . . .	6	7	6
25.1	23.4	26.0	26.1	Buildings and Roads . .	112.7	103.6	106.2
43.0	48.2	49.1	49.5	Transfers from Provincial . .	...	...	...
369.4	368.7	382.4	380.2	TOTAL . . .	371.2	376.9	372.4
2,067.3	2,103.4	2,137.3	2,129.7	GRAND TOTAL . . .	2,175.2	2,168.2	2,153.9
SURPLUS +, DEFICIT —				107.9	64.8	16.6	17.7

Section M.—PROVINCIAL ADJUSTMENT—continued.

Madras.

REVENUE.				EXPENDITURE.			
1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.	1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.
PROVINCIAL—							
2,708,2	2,700,4	2,769,8	2,804,8	Revenue	730,4	746,3	747,8
8,5	15,9	16,1	17,9	Interest	14,3	20,0	18,2
1	...	...	...	Post Office, Telegraph and			17,9
				Mint	7,9	8,0	8,2
191,8	189,2	201,0	200,5	Civil Departments	1,409,8	1,407,1	1,440,3
28,7	28,8	30,0	29,0	Miscellaneous	224,7	226,7	229,3
...	...	...	...	Famine Relief	24,4	30,0	3
...	...	...	...	Construction of Railways	91,9	67,5	66,4
...	...	...	...	Railways	...	...	1,1
16,0	15,5	17,7	18,6	Irrigation	333,2	320,0	315,0
13,5	20,0	16,6	17,6	Buildings and Roads	253,8	290,1	265,0
...	...	...	...	Transfers to Local	35,5	—72,9	—44,9
2,966,8	2,969,8	3,051,2	3,088,4	TOTAL	3,125,9	3,042,8	3,046,7
LOCAL—							
1,020,7	1,019,5	701,0	731,1	Revenue	420,4	464,3	443,9
10,0	8,5	9,9	9,4	Interest	8	8	8
23,4	24,3	24,0	24,2	Civil Departments	259,9	286,5	267,3
59,6	54,8	55,3	58,4	Miscellaneous	30,6	32,8	31,1
...	...	...	...	Irrigation	1,9	2,8	9
94,5	95,2	95,8	99,1	Buildings and Roads	463,3	459,6	427,4
35,5	—72,9	—44,9	—45,2	Transfers from Provincial	...	...	...
1,243,7	1,129,4	841,1	877,0	TOTAL	1,176,9	1,246,8	1,171,4
4,210,5	4,099,2	3,892,3	3,965,4	GRAND TOTAL	4,302,8	4,289,6	4,218,1
SURPLUS +, DEFICIT—					—92,3	—190,4	—325,8

Bombay.

REVENUE.				EXPENDITURE.			
1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.	1892-93. Accounts.	Budget.	1893-94. Revised.	Accounts.
PROVINCIAL—							
3,728,6	3,683,7	3,780,3	3,751,8	Revenue	1,812,3	1,767,4	1,820,6
25,9	26,2	29,0	28,4	Interest	20,5	22,0	21,5
...	...	...	...	Post Office, Telegraph			
...	...	...	...	and Mint	10,5	10,6	10,3
164,5	149,2	158,2	157,2	Civil Departments	1,510,9	1,592,1	1,546,3
38,3	35,6	39,8	41,6	Miscellaneous	256,8	262,4	260,9
...	...	...	...	Famine Relief	3	5	...
...	...	...	...	Construction of Railways	42,2	6,3	8,2
6,4	14,0	13,0	14,3	Railways	6,4	10,0	10,5
1,7	2,1	2,7	3,0	Irrigation	1,0	12,5	14,2
80,3	78,8	83,0	84,4	Buildings and Roads	351,7	364,9	345,4
...	...	...	...	Transfers to Local	57,0	69,4	66,1
4,045,7	3,989,6	4,106,0	4,080,7	TOTAL	4,069,6	4,118,1	4,104,0
LOCAL—							
318,2	321,1	334,6	333,0	Revenue	33,3	42,4	34,4
8	8	8	9	Interest	1,2	1,1	1,2
68,2	67,1	69,7	67,8	Civil Departments	201,1	208,6	200,6
2,6	2,9	2,5	2,2	Miscellaneous	7,3	8,5	7,5
61,0	51,3	61,7	64,6	Buildings and Roads	273,6	254,4	265,1
57,0	69,4	66,1	65,1	Transfers from Pro-	...	...	...
				vincial	...	...	...
507,8	512,6	535,4	533,6	TOTAL	516,5	515,0	508,8
4,553,5	4,502,2	4,641,4	4,614,3	GRAND TOTAL	4,586,1	4,633,1	4,612,8
SURPLUS +, DEFICIT—					—32,6	—130,9	+28,6

Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
3,986,3	EXPENDITURE	3,550,0	3,643,1	3,621,3

444. In 1892-93 the total capital expenditure on Railways and Irrigation Works shown under 48 and 49 was limited to 3,500,0, plus the actual expenditure during the year on the Bareilly-Rampur-Moradabad Railway and the Jherria Extension of the East Indian Railway, and the remainder of the total capital expenditure was shown partly under Famine Insurance, and partly under "37.—Construction of Railways." In 1893-94 the programme for capital expenditure was placed at 4,604,3, and the limits to the amount to be shown under this head were the same as in 1892-93. The following table shows the comparison of the whole of the capital expenditure with the Estimates of the year and the actuals of the previous year:—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
984,5	34.—Construction of Protective Railways	1,054,3	1,079,7	1,060,9
201,2	37.—Construction of Railways—Imperial . . . . .	...	...	...
3,455,2	48.—State Railways	2,800,0	2,947,7	2,939,6
531,1	49.—Irrigation Works	750,0	695,4	681,7
<u>5,172,0</u>		<u>4,604,3</u>	<u>4,722,8</u>	<u>4,682,2</u>

445. During the course of the year an additional grant of 118,5 was sanctioned for expenditure on the Bareilly-Rampur-Moradabad Railway, which raised the sanctioned grants to 4,722,8.

48.—State Railways.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
PRINCIPAL LINES UNDER CONSTRUCTION—				
234,5	East Indian-Jherria Extension	110,0	105,7	118,0
683,3	Godhra Rutlam	385,0	428,0	427,0
447,7	Mu Valley	395,0	289,1	270,3
126,8	Lucknow-Rae Bareli-Benares	80,0	84,3	82,5
251,8	Bareilly-Rampur-Moradabad	268,6	386,6	393,0
211,1	Mari-Attock	50,0	82,6	83,6
267,2	Mushkaf-Bolan	600,0	516,2	561,5
1,233,6	East Coast	918,0	996,8	976,0
50,1	Frontier Railway Reserve Material	5,5	13,7	13,8
14,2	Assam-Bengal (Land)	40,0	80,0	67,0
<u>3,450,3</u>	TOTAL	<u>2,852,1</u>	<u>2,983,0</u>	<u>2,992,7</u>
PRINCIPAL OPEN LINES—				
604,1	East Indian	162,3	435,4	425,4
51,4	Rajputana-Malwa	32,7	34,0	38,3
50,9	Burma	43,2	62,2	63,7
135,1	Eastern Bengal	146,8	109,4	105,5
19,7	Oudh and Rohilkhand	59,9	48,5	36,6
219,3	North-Western	146,3	220,4	184,0
225,9	Ditto Gradient Improvements	140,0	143,7	144,9
202,6	South-Indian	113,7	72,5	75,0
460,5	Guntakal-Mysore Frontier	17,8	10,4	9,9
<u>1,524,9</u>	TOTAL	<u>862,7</u>	<u>1,136,5</u>	<u>1,083,3</u>
367,6	Other Railways	126,6	28,9	71,1
27,3	Stores	12,9	63,2	146,6
<u>4,640,9</u>	GRAND TOTAL	<u>3,854,3</u>	<u>4,027,4</u>	<u>4,000,5</u>

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—continued.

48.—State Railways—continued.

Distributed as below :—

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
984,5	34.—Construction of Protective Railways	1,054,3	1,079,7	1,060,9
201,2	37.—Construction of Railways charged to Revenue.—			
	Imperial . . . . .	...	...	...
3,455,2	48.—State Railways	2,800,0	2,947,7	2,939,6
4,640,9	TOTAL	3,854,3	4,027,4	4,000,5
2,983,7	India	1,980,2	2,741,9	2,825,8
1,034,7	England	1,151,8	782,0	712,0
622,5	Exchange	722,3	503,5	462,7
4,640,9	TOTAL	3,854,3	4,027,4	4,000,5

446. As regards the *Lines under Construction*, the grant for the Godhra-Rutlam Railway was exceeded owing to the works having been pushed forward with a view to the early completion of the line. The lapse in the grant for the Mu Valley Railway is due to the adoption of second-hand rails in one division of the line in lieu of new rails as originally provided for, to sickness during the working season, and to difficulty in procuring carts for carriage of material. On the Bareilly-Rampur-Moradabad Railway the programme of operations was expanded as additional funds were made available. The grant for the Mari-Attock Railway was exceeded in consequence of work done prior to 31st March 1893, but not paid for in 1892-93, having had to be paid for during the year. The payments on account of compensation for land were also larger than was originally provided for. The grant for the East Coast Railway was increased during the year and work was pushed on to a greater extent than was provided for in the Budget Estimate. More payments were made on account of the acquisition of land for the Assam-Bengal Railway than was anticipated at the time the Budget Estimate was prepared.

447. As regards the *Open Lines*, the large expenditure on the East Indian Railway is due to heavier outlay on engines and tenders, to an increase in stores balances for which additional funds were specially provided during the year, and to a special debit of 82,3 on account of the cost of providing an additional sleeper to each 30 feet rail incurred to the end of 1892-93. The excess over the grant for the Burma Railway is mainly due to the purchase of rails for relaying on the Sittang district. The cost of the rails remained at the debit of stores at the close of the year, as they arrived too late to admit of their being issued and charged to Revenue. The lapse in the grant for the Eastern Bengal Railway is due principally to a special credit for depreciation charges on steamers lent to the India General Steam Navigation Company, and to an under-estimate of the issues of stores to Revenue. The lapse in the grant for the Oudh and Rohilkhund Railway is due to the introduction of Pintsch's system of lighting, having been deferred. On the North-Western Railway large expenditure was incurred on the lining of the Khojak tunnel, and the credits from Revenue on account of permanent-way and workshop charges were less than was anticipated. On the South Indian Railway the outlay on Rolling Stock was less than was at first provided for, and the indents for English stores were not fully complied with. The lapse in the grant for the Guntakal-Mysore Frontier Railway is due to credits obtained from the South Indian Railway for permanent-way and bridge materials.

448. On *Other Railways* the principal lapse is due to work on new pits at the Warora Colliery being held in abeyance, and to machinery not having arrived from England during the year. There is also a lapse on the grant for the Umaria Colliery due to a special writeback of the cost of coal in stock on the 31st March 1893, which was debited to stores by credit to Revenue in 1892-93. The lapse on *Stores* is due to the expenditure in England having been less than estimated.

Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

49.—Irrigation Works.

1892-93. Accounts.		Budget.	1893-94. Revised.	Accounts.
36.3	Orissa Canals	42.5	33.8	32.3
5.6	Sone Canals	17.5	20.5	16.3
11.0	Ganges Canal	19.1	14.1	12.7
20.8	Lower Ganges Canal	35.1	29.7	29.9
2.4	Agra Canal	9.3	4.1	3.6
2.0	Eastern Jumna Canal	6.5	1.8	1.0
11.7	Western Jumna Canal	28.0	19.0	12.2
25.2	Bari Doab Canal	60.0	52.0	51.1
15.6	Sirhind Canal	9.5	24.0	20.4
152.6	Chenab Canal	180.0	218.6	229.5
61.2	Sirsa Branch Canal	62.3	48.0	44.2
30.7	Kistna Delta	47.1	38.4	38.2
131.4	Periyar Project	117.5	129.3	131.4
18.0	Eastern Nara Works	24.1	38.1	37.5
5.7	Other Projects	21.5	24.0	21.4
...	Reserve	70.0	...	...
531.1	TOTAL OUTLAY	750.0	695.4	681.7
Distributed as below :—				
521.8	India	735.7	672.4	660.1
5.8	England	8.8	14.0	13.1
3.5	Exchange	5.5	9.0	8.5

449. The increase in the expenditure during 1893-94, as compared with that of 1892-93, was due to a larger grant having been made available for expenditure in 1893-94 under this head. The decrease, as compared with the Budget and Revised Estimates, was due partly to the requirements of the canals in Bengal and the North-Western Provinces and Oudh having been over-estimated, and partly to the delay in the submission of the Estimate for the Jamrao Canal, in consequence of which work on the project could not be commenced during the year.

Section O.—PERMANENT DEBT.

	Budget.	1893-94. Revised.	Accounts.
INDIA—			
Incurred	3,220,0	3,719,1	3,719,1
Discharged	5,0	1,101,0	1,110,6
NET INDIA	+ 3,215,0	+ 2,618,1	+ 2,608,5
ENGLAND—			
<i>Incurred—</i>			
India 3 per cent. Stock	1,300,0	1,300,0	1,300,0
India 3½ per cent. Debentures . . . . .	...	1,386,0	1,386,0
TOTAL INCURRED	1,300,0	2,686,0	2,686,0
<i>Discharged—</i>			
India 5 per cent. Stock . . . . .	...	1	1
India 4 per cent. Stock . . . . .	...	2,0	1,9
Oudh and Rohilkhand Railway Debentures	729,0	729,0	729,0
South Indian Railway Debentures	520,2	520,2	520,2
TOTAL DISCHARGED	1,249,2	1,251,3	1,251,3
NET ENGLAND	+ 50,8	+ 1,434,7	+ 1,434,8
NET BOTH	+ 3,265,8	4,052,8	+ 4,043,3

Temporary Debt.

ENGLAND—			
Temporary Loans Incurred . . . . .	...	10,750,0	10,750,0
Temporary Loans Discharged . . . . .	...	4,750,0	4,750,0
	...	6,000,0	6,000,0

450. Detailed explanation of the various entries under this head has already been given on page 38 when the interest charges were being considered.

Section P.—UNFUNDED DEBT.

	Budget.	1893-94. Revised.	Accounts.
Special Loans	—2	—3	—4
Treasury Notes and Service Funds, India	+43.9	+43.5	+46.5
Savings Bank Deposits	+838.5	+555.2	+513.9
TOTAL	+882.2	+598.4	+560.9

451. The first two heads do not call for any special remarks. The details of *Savings Bank Deposits* are as follows :—

	Budget.	Revised.	Accounts.
Presidency Savings Banks	+47.0	+4.5	—24.4
Post Office Savings Banks	+698.0	+492.0	+447.0
State Railway Provident Institutions	+46.5	+52.2	+66.7
Civil Engineer's Provident Fund	+26.9	+13.1	+28.8
Regimental Savings Banks	—7.0	+8.5	+29.8
Special accounts	+27.1	—15.1	—34.0
TOTAL	+838.5	+555.2	+513.9

452. There is a large falling off in the *Presidency* and *Post Office Savings Banks* in consequence of the notice of reduction of interest ; in Bombay a part of the decrease is also attributed to depositors having taken part in the speculation in Silver Bullion which followed the closure of the Mints. The fluctuations under *Regimental Savings Banks* are dependent to a great extent on the transfers of British Regiments between India and England, and are not therefore susceptible of an accurate forecast. The net debit under *Special Accounts* was chiefly owing to the General Family Pension Fund having withdrawn 60,0 during the year for investment in Government securities. The other accounts do not call for special remarks.

Section Q.—DEPOSITS AND ADVANCES.

	Budget.			1893-94. Revised.			Accounts.		
	Cr.	Dr.	Net.	Cr.	Dr.	Net.	Cr.	Dr.	Net.
INDIA—									
Provincial Balances (net)	...	...	— 751,2	...	...	— 478,8	...	...	— 311,3
Excluded Local Funds	760,5	752,6	+ 7,9	837,6	800,6	+ 37,0	842,2	858,8	— 16,6
Political and Railway Funds	319,2	313,7	+ 5,5	433,2	+ 421,1	+ 12,1	483,5	439,9	+ 43,6
Deposits of Sinking Funds	9,1	...	+ 9,1	9,1	...	+ 9,1	10,1	...	+ 10,1
Departmental and Judicial									
Deposits	15,492,2	15,541,8	— 49,6	17,855,1	17,338,1	+ 517,0	18,088,6	17,797,5	+ 291,1
Advances	14,353,2	14,356,4	— 3,2	7,024,5	7,398,5	— 374,0	7,398,4	7,913,2	— 514,8
Suspense Accounts	51,2	22,3	+ 28,9	77,2	39,6	+ 46,6	175,4	52,4	+ 123,0
Exchange on Remittance									
Accounts	...	...	— 482,8	...	...	+ 5,094,8	...	...	+ 4,987,5
Miscellaneous	202,4	55,0	+ 147,4	45,0	336,3	— 291,3	46,1	314,8	— 268,7
ENGLAND	4,2	2,0	+ 2,2	4,0	4	+ 3,6	2,0	1,1	+ 9
TOTAL	...	...	— 1,085,8	...	...	+ 4,576,1	...	...	+ 4,344,8

453. The net debit under *Provincial Balances* has been explained in paragraph 443. The decline in the net result under *Excluded Local Funds* occurred mainly in Bombay owing to the purchase of Government securities by some of the Port Funds, to the creation of New Dispensary Funds, and to the transfer of some Funds to District Boards and Personal Deposits. The head *Political and Railway Funds* now include the several Guaranteed Railway Funds only, the net credit under which was underestimated. The Budget under *Deposits of Sinking Funds* provided only for the receipts on account of the Victoria Dock, Bombay, the actuals for which amounted to 9,3 and a sum of 8 was also received on account of the loans to Prince Ferokshah in Bengal. The character and magnitude of the transactions recorded under *Judicial and Departmental Deposits* render an accurate forecast impossible. The large net credit is contributed chiefly by India in the Railway capital transactions of the Public Works Department and by North-Western Provinces in the Municipal Fund Deposits, by Madras chiefly in the Local Funds, Debt Deposits and Advances and by Bombay chiefly in the Personal Deposits.

454. The net figures entered against the head *Advances* may be divided as follows:—

	Budget.	Revised.	Account.
Coinage Accounts	+ 50,0	— 388,2	— 439,1
Other Advances	— 53,2	+ 14,2	— 75,7
	— 3,2	— 374,0	— 514,8

The Budget under *Coinage Accounts* provided only for a reduction of 50,0 in the Small Coin Depot balances, but the actuals show an increase of 30,8 in these balances. Under Mint Certificates, the issue of which was stopped early in the year, there was a net payment of 469,4, the amount of the certificates outstanding at the beginning of the year. Against these debits there was a credit of 44,1 on account of a reduction in the balances of Bullion at the Mints and of 17,0 under Copper Coinage Account chiefly on account of an increase in the profit on the coin in stock at the Calcutta Mint and the Small Coin Depot's at the close of the year. The net credit under *Other Advances* is the final outcome of a number of transactions which do not require special notice here.

455. Under *Suspense Accounts* the credit of 123,0 is chiefly on account of a decrease in the balance in the hands of the Opium, Postal and Military Departments, and of the Railway Revenue Branch of the Public Works Department.

456. The gross credits and debits working up to the net figures under *Exchange on Remittance Accounts* are as follows:—

Budget, 1893-94.			Accounts, 1893-94.		
Sterling Amount.	Cr.	Dr.	Sterling Amount.	Cr.	Dr.
Permanent Debt—					
+ 50,8	31,9	...	Money raised for advances to Railway Companies	+ 32,7	31,3
...	...	...	Other Loans	+ 1,402,1	911,2
...	...	...	Temporary Debt	+ 6,000,0	3,899,2
+ 2,2	1,4	...	Deposits and Advances	9	6
— 1,565,6	...	981,8	Net payments to Guaranteed and Subsidized Railways, including remittances to India	— 728,9	473,7
Cash Balance—					
+ 630,3	395,3	...	Increase (—) Decrease (+)	+ 967,8	628,9
...	428,6	981,8	TOTAL	...	5,461,2
...	...	553,2			
...	...	70,4	Lump reduction by Financial Department		
		482,8	NET	4,987,5	

Section Q.—DEPOSITS AND ADVANCES—continued.

457. The following is a statement of the adjustments in the accounts by which the above result was obtained :—

1893-94. Budget.			1893-94. Accounts.	
Sterling.	Exchange.		Sterling.	Exchange.
18,700,0	11,727,1	Bills drawn by the Secretary of State	9,530,3	6,193,4
376,4	236,0	Net remittances of Railway Capital to India	74,0	48,0
—1,383,2	—867,5	Miscellaneous remittances	—920,4	—598,2
		<i>Deduct—</i>		
16,810,9	10,542,4	Net expenditure in England	16,358,4	10,630,7
—882,3	—553,2			
...	70,4	Lump reduction by Financial Department		
—882,3	—482,8	Difference, being Exchange brought to account in excess of that involved in the Remittances from India during the year	7,674,6	4,987,5

458. The debit under *Miscellaneous* was chiefly on account of the Exchange on the decrease in the balance of the Secretary of State's bills which remained unpaid at the end of the year.

Sections R and RR.—IMPERIAL AND PROVINCIAL LOANS AND ADVANCES.

		1893-94.		1893-94.	
		Budget.		Accounts.	
INDIA	Imperial Loans and Advances	714,0	—149,6	1,156,9	—135,3
	Provincial Loans and Advances	332,0	—608,2	358,0	—553,8

459. The following are the details of the Imperial Section of the Accounts:—

1893-94.		1893-94.	
BUDGET.		ACCOUNTS.	
Amount advanced.	Amount repaid.	Amount advanced.	Amount repaid.
22,3	8,5	19,8	8,6
85,0	682,8	46,6	1,109,0
...	1,4	1,6	3,2
37,5	1,3	37,5	1,4
2,8	10,0	6,2	1,1
2,0	10,0	23,6	33,6
149,6	714,0	135,3	1,156,9

460. The receipts and payments under *Loans to Native States* were on account of the Cooch Behar State. Under *Loans to Presidency Corporations and Port Trusts* there was a large increase in the repayments, the Bombay Municipality having repaid 436,8, being the whole of the balance due to Government on account of its new consolidated loan. There was a decrease in the amount of further advances, chiefly in those to the Madras Port Trust for harbour construction purposes. The variations under *Loans to Mofussil Municipalities* are nominal, due to an advance of 1,0 and a re-payment of 2,4 in Upper Burma having been provided for under Provincial Loans and Advances instead of under this head. Under *Landholders and Notabilities* the Budget provided for a payment of 2,8 on account of the balance of the loan of 10,0 sanctioned to the Lord Bishop of Rangoon for the construction of the Rangoon Cathedral, and for a repayment of the full amount of the loan; but actually 5,8 remained undrawn at the end of 1892-93, and instead of any repayments being made, a further advance of 4,0 was sanctioned which was also drawn against to the extent of 4; the amount shown as repaid represent petty repayments on account of the loans to Dewan of Khaja Saheb's Durga, to Syed Adam Shah, and to the Talukdars of Ajmere. Under *Advances to Cultivators* the accounts include the advances and repayments in Upper Burma, which were provided for in the Budget under Provincial Loans and Advances and which were also lower than anticipated.

461. The following are the particulars of the Provincial and Local Loans Account:—

1893-94.		1893-94.	
BUDGET.		ACCOUNTS.	
Amount advanced.	Amount repaid.	Amount advanced.	Amount repaid.
232,6	38,7	274,5	30,7
...	6,6	...	7,6
...	8,6	5,9	8,3
27,2	25,9	27,3	27,1
332,7	225,3	210,6	265,8
15,7	26,9	35,5	18,5
608,2	332,0	553,8	358,0

Section R and RR.—IMPERIAL AND PROVINCIAL LOANS AND ADVANCES—*continued.*

462. Under *Loans to Mofussil Municipalities* the principal advances made during the year, most of which were for water-works, are—

Patna Municipality	15,8
Benares "	45,0
Cawnpore "	50,0
Lucknow "	78,0
Delhi "	11,2
Madura "	16,4
TOTAL	216,4

North-Western Provinces showed a large excess owing to the fact, that while the Budget provided for only 100,0 on account of the Lucknow and Cawnpore water-supply schemes, the actual expenditure on these accounts amounted to 128,0, and drainage schemes in Benares, Agra, Allahabad, and other towns were also undertaken. On the other hand, no loans were granted in Central Provinces, and there were savings in Bengal chiefly in the loan to the Shahabad Municipality not being granted, and in Punjab owing to smaller advances than estimated having been made to the Delhi Municipality.

463. The 5,9 entered against *District Committee* includes 5,0 on account of the Dinagepur District Board and 9 on account of the Manbhum Road Committee

464. Under *Advances to Cultivators* the advances fell far short of the estimate in consequence of a more favorable season. In Madras, where the decrease is largest, restrictions were also placed by the Government on the free grant of loans under the Land Improvement and the Agriculturists' Loans Acts. The repayments were better in most of the provinces, that in Madras being largest. It may be noticed that the Budget under this head includes the advances and repayments on account of Upper Burma.

465. Under *Advances under Special Laws*, there was an increase in the outgoings, chiefly on account of the Churrial and Howrah drainage works, while the recoveries on account of embankment advances were much lower than anticipated.

Section S.—CAPITAL OF RAILWAY COMPANIES.

	INDIA, 1893-94.			ENGLAND, 1893-94.			TOTAL, 1893-94.		
	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.	Budget.	Revised.	Accounts.
<i>Guaranteed Companies.</i>									
B., B. and C. I.	+105,4	+73,3	+76,4	-125,0	-170,0	-162,6	-19,6	-96,7	-86,2
G. I. P.	+274,1	+265,8	+280,6	-558,0	-231,5	-228,0	-283,9	+34,3	+52,6
M.	+41,2	+34,3	+37,2	-138,0	-77,6	-72,9	-96,8	-43,3	-35,7
	<u>+420,7</u>	<u>+373,4</u>	<u>+394,2</u>	<u>-821,0</u>	<u>-479,1</u>	<u>-463,5</u>	<u>-400,3</u>	<u>-105,7</u>	<u>-69,3</u>
<i>Subsidised Companies.</i>									
Nilgiri . . . . .	...	...	+17,4	...	...	...	...	...	+17,4
S. M. and Mysore	-43,2	-7,3	-9,2	-90,9	-30,3	-24,1	-134,1	-37,6	-33,3
Indian Midland	-73,1	-15,6	-7	-77,3	-58,2	-54,2	-150,4	-73,8	-54,9
Assam-Bengal	-540,0	-422,4	-394,8	-118,0	-67,6	-69,4	-658,0	-490,0	-464,2
Bengal Central	-9,2	-1,8	-3	-1,9	-1,7	-1,7	-11,1	-3,5	-2,0
Bengal-Nagpur	-120,3	-64,7	-52,5	-64,1	-41,0	-39,4	-184,4	-105,7	-91,9
Rohilkhand-Kumaon	-11,3	-14,4	-10,7	-16,0	-2,9	-2,6	-27,3	-17,3	-13,3
	<u>-797,1</u>	<u>-526,2</u>	<u>-450,8</u>	<u>-368,2</u>	<u>-201,7</u>	<u>-191,4</u>	<u>-1,165,3</u>	<u>-727,9</u>	<u>-642,2</u>
TOTAL	<u>-376,4</u>	<u>-152,8</u>	<u>-56,6</u>	<u>-1,189,2</u>	<u>-680,8</u>	<u>-654,9</u>	<u>-1,565,6</u>	<u>-833,6</u>	<u>-711,5</u>

466. As explained in former reports, these are all net sums. The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used on revenue account. The English figures represent the difference between the capital deposited by the companies with the Secretary of State, and the withdrawals for expenditure on stores, establishment charges, etc. These figures are necessarily liable to great fluctuations.

467. The decline in the transactions of the Guaranteed Companies in India occurred almost wholly in the Bombay, Baroda and Central India Railway, and was due to an under-estimate of the withdrawals as well as an over-estimate of the credits to capital on account of stores transferred to Revenue. In the cases of Great Indian Peninsula and Madras Railways the transactions had been over-estimated on both sides of the account and the net results agree closely with the Budget. As regards the subsidised Railways, the requirements were more or less over-estimated in all the cases.

468. In England also the requirements of the Railway Companies for stores, etc., were over-estimated, the actuals having fallen short of the Estimates by about 700,0. On the other hand, it was expected that the Bombay, Baroda and Central India Railway would raise fresh capital to the extent of 100,0 during the year, but this was postponed to 1894-95. The receipts on account of capital of the Assam Bengal Railway were also smaller by 91,3.

Section T.—REMITTANCES.

	Budget.	1893-94. Revised.	Accounts.
Money Order (net)	— 3,7
Other Local Remittances (net)	— 1,7	— 68,5
Other Departmental Accounts (net)	+ 1,3
Accounts between Civil and other Departments (net)—			
Post Office
Guaranteed Railways
Telegraph	— 1
Marine	+ 7
Military
Public Works	+ 380,0	— 40,1
Remittance Account between England and India (net)	— 9,0	— 65,3	— 27,8
TOTAL	— 9,0	+ 313,0	— 138,2

469. The figures entered in this group are the net result of very large transactions, but there is nothing special to record in respect of them, except that the net debit of 68,5 under other Local Remittances is chiefly due to the cashing in April 1893 of a supply bill for 100,0 issued in March 1893 as noticed in the last report. The Money Order transactions continued to show a rapid growth, as will be seen from the following figures:—

	Issued.	Paid.
1887-88	11,665,7	11,660,7
1888-89	12,781,4	12,758,2
1889-90	14,418,5	14,393,1
1890-91	16,484,7	16,485,6
1891-92	17,365,8	17,349,3
1892-93	18,117,7	18,098,9
1893-94	19,290,8	19,294,5

Section U.—SECRETARY OF STATE'S BILLS.

	Budget.	1893-94. Revised.	Accounts.
Drawings	18,700,0	9,400,0	9,530,3
Payments	18,522,1	9,857,5	9,960,2

470. The following are the amounts of bills and transfers drawn during the year by the Secretary of State :—

	£	Rs.	Rate in Pence.
April 1893	1,865,0	3,052,8	14'66
May "	1,397,1	2,273,3	14'75
June "	2,460,7	3,929,4	15'03
July "	51,7	78,0	15'91
August "	78,3	123,2	15'25
September "	6,7	10,4	15'46
October "	4,8	7,7	14'96
November "	609,4	959,1	15'25
December "	21,0	32,9	15'32
January 1894	54,7	91,0	14'43
February "	1,054,7	1,832,5	13'81
March "	1,926,2	3,333,4	13'87
	9,530,3	15,723,7	14'55

471. The payment account of the year is as follows :—

	£	Rs.
Bills of 1892-93 outstanding on 1st April 1893	487,2	798,7
Bills drawn in 1893-94 as entered above	9,530,3	15,723,7
TOTAL BILLS FOR PAYMENT	10,017,5	16,522,4
Bills paid in 1893-94	9,960,2	16,422,8
Bills outstanding on 1st April 1894	57,3	99,6

Section V.—CASH BALANCE.

	Budget.	1893-94. Revised.	Accounts.
BALANCE ON 1ST APRIL 1893—			
India	15,204,2	15,271,8	15,271,8
England	2,602,8	2,268,4	2,268,4
TOTAL	17,807,0	17,540,2	17,540,2
BALANCE ON 31ST MARCH 1894—			
India	12,643,1	26,251,8	25,565,6
England	1,972,5	960,0	1,300,6
TOTAL	14,615,6	27,211,8	26,866,2
Increase (+) or decrease (—) of balance on 31st March 1894	—3,191,4	+9,671,6	+9,326,0

472. The above difference is distributed between India and England in the following proportions :—

	Budget.	1893-94. Revised.	Accounts.
India	—2,561,1	+10,980,0	+10,293,8
England	—630,3	—1,308,4	—967,8
TOTAL	—3,191,4	+9,671,6	+9,326,0

473. Taking India and England together, the net transactions of the year were better than expected in the Budget by the sum of 12,517,4. The variations which brought about this result are as follows :—

	Better.	Worse.
Decrease in Imperial Deficit	48,1	...
Decrease in Provincial Deficit	439,9	...
Increase under Ordinary Debt incurred	6,777,5	...
Decrease in deposits of Savings Banks . . . . .	...	324,6
Increase under Departmental and Judicial Deposits	340,6	...
Net excess payment under Advances . . . . .	...	512,6
Net excess receipts under Loans and Advances by Imperial Government	457,2	...
Short withdrawals by Railway Companies	854,2	...
Larger outgoings under Remittances . . . . .	...	129,2
Decrease in the balance of Secretary of State's Bills remaining unpaid at the end of the year . . . . .	...	1,024,5
Increase in Exchange charged as Expenditure in excess of that involved in the Remittances from India	5,470,3	...
Minor variations	120,5	...
	14,508,3	1,990,9
NET BETTER	12,517,4	

A. F. COX,

The 12th March 1895.

Offg. Comptroller and Auditor General.

Budget Estimates	1893-94.
Revised Estimates	1893-94.
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General Statement of

[Rx. : is recorded for every 10 Rupees in respect of

	For details, vide Abstract.	RECEIPTS.			
		ACCOUNTS, 1892-93.	BUDGET ESTIMATE, 1893-94.	REVISED ESTIMATE, 1893-94.	ACCOUNTS, 1893-94.
		Rx.	Rx.	Rx.	Rx.
Revenue—					
Principal Heads of Revenue—					
Land Revenue	A	24,905,328	25,157,200	25,492,300	25,589,609
Opium	"	7,993,180	7,316,200	6,694,400	6,627,571
Salt	"	8,656,104	8,587,800	8,346,200	8,228,876
Stamps	"	4,448,540	4,434,100	4,551,000	4,509,351
Excise	"	5,242,443	5,145,900	5,357,900	5,388,573
Other Heads	"	9,821,780	9,849,300	9,772,400	9,849,620
TOTAL PRINCIPAL HEADS . . . . .	...	61,067,375	60,490,500	60,214,200	60,193,600
 Interest	A	869,727	893,600	874,600	875,487
Post Office, Telegraph, and Mint	"	2,736,953	2,720,800	2,738,200	2,747,714
Receipts by Civil Departments	"	1,607,876	1,635,500	1,636,100	1,631,302
Miscellaneous	"	876,994	982,900	960,900	999,149
Railways	"	19,077,103	19,551,700	20,206,500	20,296,973
Irrigation	"	2,418,902	2,337,700	2,319,600	2,296,409
Buildings and Roads	"	653,188	623,900	654,000	674,354
Receipts by Military Departments	"	864,320	769,100	825,400	850,226
TOTAL REVENUE . . . . .	...	90,172,438	90,005,700	90,429,500	90,565,214
Debt, Deposits, and Advances—					
Permanent Debt (net incurred)	C	...	3,265,800	4,052,800	4,043,311
Temporary Debt (net incurred) . . . . .	...	...	...	(a) 6,000,000	(a) 6,000,000
Unfunded Debt (net incurred)	C	963,902	882,200	598,400	559,960
Deposits and Advances (net)	"	749,274	...	4,576,100	4,344,848
Loans and Advances by Imperial Government (net receipts)	"	...	564,400	1,032,300	1,021,591
Capital of Railway Companies (net receipts)	"	692,280	...	...	...
Remittances (net)	"	128,840	...	313,000	...
Secretary of State's Bills drawn	"	16,532,215	18,700,000	9,400,000	9,530,235
TOTAL RECEIPTS . . . . .	...	109,238,949	113,418,100	116,402,100	116,065,159
Balance on 1st April—India . . . . .	...	17,287,005	15,204,205	15,271,756	15,271,756
England	£	4,122,626	2,602,826	2,268,388	2,268,388
GRAND TOTAL . . . . .	...	130,648,580	131,225,131	133,942,244	133,605,303

(a) Included under "Permanent Debt" in the Financial Statement.

Accounts and Estimates.

transactions in India, including those of "Exchange.")

	For details, vide Abstract.	DISBURSEMENTS.			
		ACCOUNTS, 1892-93.	BUDGET ESTIMATE, 1893-94.	REVISED ESTIMATE, 1893-94.	ACCOUNTS, 1893-94.
		Rx.	Rx.	Rx.	Rx.
Expenditure—					
Direct Demands on the Revenues	B	9,461,694	10,387,300	9,961,100	9,865,577
Interest	"	4,374,263	4,065,900	4,432,200	4,446,369
Post Office, Telegraph, and Mint	"	2,505,625	2,609,300	2,557,800	2,550,670
Salaries and Expenses of Civil Departments	"	14,259,912	14,472,000	14,559,600	14,637,840
Miscellaneous Civil Charges	"	5,537,840	5,538,100	5,619,100	5,646,877
Famine Relief and Insurance	"	1,116,103	1,159,800	1,138,300	1,117,801
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	339,487	75,100	77,100	73,903
Railway Revenue Account	"	20,924,155	21,545,800	21,803,500	21,832,476
Irrigation	"	2,940,479	2,860,100	2,856,300	2,862,567
Buildings and Roads	"	5,846,480	6,090,600	5,940,300	5,810,852
Army Services	"	23,419,111	23,011,400	23,413,800	23,253,597
Special Defence Works	"	458,060	536,600	342,000	324,974
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .	...	91,183,209	92,352,000	92,701,100	92,423,503
<i>Add</i> —Provincial Surplus: that is, portion of Allotment to Provincial Governments not spent by them in the year	End of B	196,485	17,400	163,800	179,346
<i>Deduct</i> —Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	"	373,844	768,600	642,600	490,637
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .	...	91,005,850	91,600,800	92,222,300	92,112,212
Expenditure not charged to Revenue—					
Capital outlay on Railways and Irrigation Works	End of B	3,986,290	3,550,000	3,643,100	3,621,252
Debt, Deposits, and Advances—					
Permanent Debt (net Discharged)	C	376,405	...	...	...
Deposits and Advances (net)	"	...	1,085,800	...	...
Loans and Advances by Imperial Government (net Payments)	"	356,268	...	...	...
Loans and Advances by Provincial Governments (net Payments)	"	493,340	276,200	174,000	195,799
Capital of Railway Companies (net Payments)	"	...	1,565,600	833,600	711,466
Remittances (net)	"	...	9,000	...	138,246
Secretary of State's Bills paid	"	16,890,283	18,522,100	9,857,500	9,960,176
TOTAL DISBURSEMENTS . . . . .	...	113,108,436	116,609,500	106,730,500	106,739,151
Balance on 31st March—India . . . . .	...	15,271,756	12,643,105	26,251,756	25,565,588
England	£	2,268,388	1,972,526	959,988	1,300,564
GRAND TOTAL . . . . .	...	130,648,580	131,225,131	133,942,244	133,605,303
Revenue		90,172,438	90,005,700	90,429,500	90,565,214
Expenditure chargeable thereon		91,005,850	91,600,800	92,222,300	92,112,212

Abstract A.—Details

[Rs. 1 is recorded for every 10 Rupees in respect of

The figures in thick type are those

HEADS OF REVENUE.		BUDGET ESTIMATE, 1893-94.						Number of Item.
		INDIA.			England.	Exchange.*	Total.	
		Imperial.	Provincial.	Local.				
		Rs.	Rs.	Rs.	£	Rs.	Rs.	
A.—Principal Heads of Revenue—								
I.—Land Revenue		16,065,600	8,967,200	124,400	...	...	25,157,200	1
II.—Opium		7,316,200	...	...	...	...	7,316,200	2
III.—Salt		8,556,600	31,200	...	...	...	8,587,800	3
IV.—Stamps		1,173,000	3,261,100	...	...	...	4,434,100	4
V.—Excise		3,898,500	1,246,700	700	...	...	5,145,900	5
VI.—Provincial Rates		4,800	711,800	3,990,500	...	...	3,707,100	6
VII.—Customs		1,648,700	16,500	...	...	...	1,665,200	7
VIII.—Assessed Taxes		966,200	721,000	...	...	...	1,687,200	8
IX.—Forest		913,600	675,200	...	...	...	1,588,800	9
X.—Registration		216,200	213,100	...	...	...	429,300	10
XI.—Tributes from Native States		771,700	...	...	...	...	771,700	11
TOTAL		41,531,100	15,843,800	3,115,600	...	...	60,490,500	12
B.—XII.—Interest—		721,600	123,200	16,300	20,000	12,500	893,600	13
C.—Post Office, Telegraph, and Mint—								
XIII.—Post Office		1,531,400	1,200	6,200	...	...	1,538,800	14
XIV.—Telegraph		942,500	...	...	5,500	3,500	951,500	15
XV.—Mint		230,500	...	...	...	...	230,500	16
TOTAL		2,704,400	1,200	6,200	5,500	3,500	2,720,800	17
D.—Receipts by Civil Departments—								
XVI.—Law and Justice { Courts of Law		23,800	352,200	1,200	...	...	377,200	18
Jails		45,300	267,000	...	...	...	312,300	19
XVII.—Police		13,200	217,700	137,900	...	...	370,800	20
XVIII.—Marine		86,000	126,300	300	...	...	212,600	21
XIX.—Education		1,500	123,900	86,300	...	...	211,700	22
XX.—Medical		500	40,900	21,600	2,000	1,300	66,300	23
XXI.—Scientific and Minor Departments		7,700	57,900	18,500	300	200	84,600	24
TOTAL		180,000	1,185,900	265,800	2,300	1,500	1,635,500	25
E.—Miscellaneous—								
XXII.—Receipts in aid of Superannuation, etc.		144,000	43,400	100	97,900	61,400	346,800	26
XXIII.—Stationery and Printing		32,400	50,400	...	...	...	82,800	27
XXIV.—Exchange		180,000	...	...	...	...	180,000	28
XXV.—Miscellaneous		86,100	146,800	136,300	2,500	1,600	373,300	29
TOTAL		442,500	240,600	136,400	100,400	63,000	982,900	30
H.—Railways—								
XXVI.—State Railways (Gross Earnings)		15,238,200	1,053,000	...	200	100	16,291,500	31
XXVII.—Guaranteed Companies (net Traffic Receipts)		3,235,000	...	...	...	...	3,235,000	32
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)		23,600	...	...	1,000	600	25,200	33
TOTAL		18,496,800	1,053,000	...	1,200	700	19,551,700	34
J.—Irrigation—								
XXIX.—Major Works:								
Direct Receipts		628,700	695,000	...	...	...	1,323,700	35
Portion of Land Revenue due to Irrigation		815,600	...	...	...	...	815,600	36
XXXI.—Minor Works and Navigation		46,300	143,100	9,000	...	...	198,400	37
TOTAL		1,490,600	838,100	9,000	...	...	2,337,700	38
K.—Buildings and Roads—								
XXXI.—Military Works		42,700	...	...	...	...	42,700	39
XXXII.—Civil Works		12,400	268,900	252,900	28,900	18,100	581,200	40
TOTAL		55,100	268,900	252,900	28,900	18,100	623,900	41
L.—Receipts by Military Departments—								
XXXIII.—Army:								
Effective		651,000	...	...	26,200	16,400	693,600	42
Non-Effective		60,900	...	...	9,000	5,600	75,500	43
TOTAL		711,900	...	...	35,200	22,000	769,100	44
TOTAL REVENUE		66,334,000	19,554,700	3,800,200	193,500	121,300	90,005,700	45

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the during the year, namely, 1s. 2½d., 1s. 2½d. and 1s. 2½d. 429d. per rupee in the Budget, Revised and the Accounts respectively.

of Revenue.

transactions in India, including those of "Exchange,"
which appear in the General Account.

Number of Item.	REVISED ESTIMATE, 1893-94.						ACCOUNTS, 1893-94.					
	INDIA.			England.	Ex- change.*	TOTAL.	INDIA.			England.	Ex- change.*	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	Rx.	Rx.	Rx.				Rx.	Rx.	Rx.			
1	16,347,300	9,065,500	79,600	...	...	25,492,300	16,471,559	9,040,368	77,682	...	...	25,589,609
2	6,094,400	...	...	...	...	6,094,400	6,627,571	...	...	...	...	6,627,571
3	8,318,600	27,600	...	...	...	8,346,200	8,202,320	26,547	...	...	...	8,228,876
4	1,202,300	3,348,700	...	...	...	4,551,000	1,190,868	3,318,483	...	...	...	4,509,351
5	4,055,400	1,301,700	800	...	...	5,357,900	4,079,112	1,308,710	751	...	...	5,388,573
6	3,600	718,000	2,764,700	...	...	3,486,300	2,946	717,679	2,793,946	...	...	3,514,571
7	1,641,500	17,200	...	...	...	1,658,700	1,663,577	18,796	...	...	...	1,682,373
8	991,700	738,600	...	...	...	1,730,300	995,947	743,224	...	...	...	1,739,171
9	986,000	691,100	...	...	...	1,677,100	1,009,091	713,931	...	...	...	1,723,022
10	215,100	212,400	...	...	...	427,500	209,405	206,741	...	...	...	416,146
11	792,500	...	...	...	...	792,500	774,337	...	...	...	...	774,337
12	41,248,300	16,120,800	2,845,100	...	...	60,214,200	41,226,742	16,094,479	2,872,379	...	...	60,193,600
13	716,600	124,600	17,600	9,600	6,200	874,600	714,895	127,306	16,720	10,041	6,525	875,487
14	1,541,800	2,300	5,600	...	...	1,549,700	1,553,651	1,981	5,631	...	...	1,561,263
15	957,000	...	...	2,100	1,300	960,400	955,696	...	...	2,061	1,339	959,096
16	228,100	...	...	...	...	228,100	227,355	...	...	...	...	227,355
17	2,726,900	2,300	5,600	2,100	1,300	2,738,200	2,736,702	1,981	5,631	2,061	1,339	2,747,714
18	20,700	353,800	1,200	...	...	377,400	20,014	351,128	1,263	...	...	372,405
19	44,000	209,100	...	...	...	313,700	42,209	263,922	...	...	...	306,191
20	14,400	251,600	141,700	...	...	407,700	14,640	258,502	144,389	...	...	417,531
21	31,500	126,300	100	...	...	157,900	25,878	126,489	57	...	...	152,424
22	1,400	128,800	86,900	...	...	217,100	1,256	130,974	83,948	...	...	216,178
23	500	45,400	23,100	1,700	1,100	71,800	323	45,877	25,744	1,934	1,257	75,135
24	10,900	58,800	20,400	400	300	90,800	10,981	59,394	20,136	562	305	91,438
25	124,000	1,235,200	273,400	2,100	1,400	2,636,100	115,361	1,236,286	275,537	2,496	1,622	1,631,308
26	162,400	48,400	100	96,600	62,200	369,700	166,975	49,067	110	97,904	63,625	377,681
27	29,600	53,600	...	...	...	83,200	30,802	53,600	96	...	...	84,498
28	102,000	...	...	...	...	102,000	106,920	...	...	...	...	106,920
29	99,600	163,500	138,500	2,700	1,700	406,000	112,124	163,640	144,702	5,203	3,381	430,050
30	399,600	265,500	138,600	99,300	63,900	960,900	412,821	266,307	144,908	103,107	67,006	999,149
31	15,767,700	1,007,300	...	200	100	16,775,300	15,882,589	996,138	...	230	150	16,879,107
32	3,397,500	...	...	...	...	3,397,500	3,383,812	...	...	...	...	3,383,812
33	33,700	...	...	...	...	33,700	34,054	...	...	...	...	34,054
34	19,198,900	1,007,300	...	200	100	20,206,500	19,300,455	996,138	...	230	150	20,296,973
35	608,400	725,200	...	...	...	1,333,600	604,462	745,223	...	...	...	1,349,685
36	792,000	...	...	...	...	792,000	746,926	...	...	...	...	746,926
37	44,000	144,000	6,000	...	...	194,000	54,240	139,585	5,973	...	...	199,798
38	1,444,400	869,200	6,000	...	...	2,319,600	1,405,628	884,808	5,973	...	...	2,296,409
39	46,900	...	...	...	...	46,900	45,894	...	...	...	...	45,894
40	14,600	282,200	268,400	25,500	16,400	607,100	16,641	292,660	276,546	25,828	16,785	628,460
41	61,500	282,200	268,400	25,500	16,400	654,000	62,535	292,660	276,546	25,828	16,785	674,354
42	674,600	...	...	39,100	25,200	738,900	694,482	...	...	39,636	25,758	759,876
43	70,400	...	...	9,800	6,300	86,500	73,761	...	...	10,055	6,534	90,350
44	745,000	...	...	48,900	31,500	825,400	768,243	...	...	49,691	32,292	850,226
45	66,659,200	19,907,100	3,554,700	187,700	100,800	90,429,500	66,748,382	19,899,965	3,597,694	193,454	125,710	90,565,214

Exchange thereon, calculated in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold

Abstract B.—Details

[Rx. is recorded for every 10 Rupees in
The figures in thick type are those

BUDGET ESTIMATE, 1893-94.							
	INDIA.			England.	Exchange.*	Total.	Number of Item.
	Imperial.	Provincial.	Local.				
	Rx.	Rx.	Rx.	£	Rx.	Rx.	
A.—Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	158,500	61,900	4,500	...	...	224,900	1
2.—Assignments and Compensations	505,500	972,400	...	...	...	1,477,900	2
Charges in respect of Collection, viz.:							
3.—Land Revenue	391,500	2,715,500	1,004,300	600	400	4,112,300	3
4.—Opium (including cost of Production)	2,253,900	...	...	700	400	2,255,000	4
5.—Salt (including cost of Production)	443,000	66,800	...	600	400	510,800	5
6.—Stamps	28,400	119,000	...	39,400	24,700	154,700	6
7.—Excise	157,900	50,900	...	...	...	208,800	7
8.—Provincial Rates . . . . .	...	40,000	13,500	...	...	53,500	8
9.—Customs	53,000	91,500	...	200	100	144,800	9
10.—Assessed Taxes	16,400	16,000	...	...	...	32,400	10
11.—Forest	551,300	437,400	...	900	600	990,200	11
12.—Registration	111,600	110,400	...	...	...	222,000	12
TOTAL	4,614,200	4,681,800	1,022,300	42,400	26,600	10,387,300	13
B.—Interest—							
13.—Interest on Debt other than that charged to Railways and Irrigation Works (a)	401,500	111,500	...	2,394,200	1,501,500	3,515,700	14
14.—Interest on other Obligations	546,900	...	3,000	200	100	550,200	15
TOTAL	55,400	111,500	3,000	2,394,400	1,501,600	4,065,900	16
C.—Post Office, Telegraph, and Mint—							
15.—Post Office	1,307,400	45,800	74,200	98,900	62,000	1,588,300	17
16.—Telegraph	681,000	...	...	144,900	90,900	916,800	18
17.—Mint	93,000	...	...	6,900	4,300	104,200	19
TOTAL	2,081,400	45,800	74,200	250,700	157,200	2,609,300	20
D.—Salaries and Expenses of Civil Departments—							
18.—General Administration	622,800	759,200	96,600	248,300	155,700	1,882,600	21
19.—Law and Justice { Courts of Law	118,100	2,781,600	800	1,100	700	2,902,300	22
{ Jails	161,100	772,500	...	200	100	933,900	23
20.—Police	715,600	2,924,500	319,400	600	400	3,900,500	24
21.—Marine (including River Navigation)	300,400	173,500	5,000	217,400	136,300	841,600	25
22.—Education	25,400	815,900	671,700	1,500	900	1,515,400	26
23.—Ecclesiastical	171,000	...	300	200	...	171,500	27
24.—Medical	40,100	630,900	266,800	7,000	4,400	949,200	28
25.—Political	734,300	65,800	...	21,900	13,700	835,700	29
26.—Scientific and other Minor Departments	236,700	141,400	29,600	44,000	27,600	479,300	30
TOTAL	3,134,500	9,065,300	1,389,900	542,300	340,000	14,472,000	31
E.—Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	400,800	...	...	23,700	14,900	539,400	32
28.—Civil Furlough and Absentee Allowances	900	...	...	209,000	131,100	341,000	33
29.—Superannuation Allowances and Pensions	77,600	807,700	3,300	1,782,700	1,118,000	3,789,300	34
30.—Stationery and Printing	84,300	454,300	8,200	54,300	34,000	635,100	35
32.—Miscellaneous	34,800	99,800	66,900	25,700	16,100	243,300	36
TOTAL	688,400	1,361,800	78,400	2,095,400	1,314,100	5,538,100	37
F.—Famine Relief and Insurance—							
33.—Famine Relief . . . . .	...	30,500	10,000	...	...	40,500	38
34.—Construction of Protective Railways	1,054,300	...	...	...	...	1,054,300	39
35.—Construction of Protective Irrigation Works	65,000	...	...	...	...	65,000	40
TOTAL	1,119,300	30,500	10,000	...	...	1,159,800	41
Carried over	11,693,200	15,296,700	2,577,800	5,325,200	3,339,500	38,232,400	42

BUDGET ESTIMATE, 1893-94.				REVISED ESTIMATE, 1893-94.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
(a) The "Interest on Debt" is distributed as follows:—							
Interest on Debt (other than that charged to Railways and Irrigation Works) as above	—380,000	2,394,200	1,501,500	—223,000	2,498,300	1,608,500	3,883,800
Under Railway Revenue Account	(d) 3,340,700	(e) 1,215,000	761,900	d 3,347,200	e 1,214,400	761,800	5,342,400
Under Irrigation	1,168,300	...	1,168,300	1,165,800	...	...	1,165,800
TOTAL	4,129,000	3,609,200	2,263,400	4,290,000	3,712,700	2,300,300	10,393,000

* See foot-note to Abstract A, page 410.

(b) Shown under "Courts of Law" in the Financial Statement.

of Expenditure.

respect of transactions in India, including those of "Exchange," which appear in the General Account.

Number of Item.	REVISED ESTIMATE, 1893-94.						ACCOUNTS, 1893-94.					
	INDIA.			England.	Exchange.	TOTAL.	INDIA.			England.	Exchange.	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	Rx.	Rx.	Rx.				Rx.	Rx.	Rx.			
1	183,500	71,600	4,600	...	...	259,700	176,498	68,822	10,700	...	...	256,020
2	515,200	1,044,100	...	...	...	1,559,300	513,526	1,014,734	...	...	...	1,528,260
3	392,400	2,695,900	965,300	100	100	4,053,800	386,678	2,672,230	962,565	85	55	4,021,613
4	1,883,100	...	...	1,100	700	1,884,900	1,874,498	...	...	1,278	831	1,876,607
5	411,100	60,100	...	1,300	800	413,300	415,762	56,701	...	1,177	705	474,405
6	36,900	131,200	...	39,400	25,300	150,000	35,257	127,681	...	38,875	25,203	150,502
7	147,000	40,900	...	100	100	194,100	140,341	26,952	...	50	32	193,375
8	...	43,800	12,900	...	...	56,700	...	43,836	9,973	...	...	53,809
9	53,400	91,000	...	200	100	145,300	53,680	89,823	...	135	88	143,736
10	15,900	13,000	...	...	...	31,500	15,717	15,343	...	...	...	31,060
11	514,300	404,700	...	1,200	800	921,000	507,213	397,094	...	1,273	827	906,407
12	111,800	110,700	...	...	...	222,500	112,344	111,379	...	...	...	223,723
13	4,190,800	4,716,200	982,800	43,400	27,900	9,961,100	4,167,000	4,644,605	983,238	42,873	27,861	9,865,577
14	...	...	...	...	...	...	...	...	...	...	...	...
15	332,000	109,000	...	2,498,300	1,608,500	3,883,800	347,821	109,503	...	2,505,280	1,628,094	3,895,056
16	541,700	...	3,400	200	100	548,400	548,203	25	2,728	215	140	551,313
17	212,700	109,100	3,400	2,498,500	1,608,600	4,432,200	200,384	109,528	2,728	2,505,495	1,628,234	4,446,369
18	1,273,100	46,000	72,600	102,500	66,000	1,560,200	1,267,394	45,870	72,619	103,993	67,581	1,557,457
19	681,100	...	...	142,000	91,400	914,500	672,178	...	...	139,378	90,577	902,133
20	75,900	...	...	4,400	2,800	83,100	83,588	...	...	4,541	2,951	91,080
21	2,030,100	46,000	72,600	248,900	160,200	2,557,800	2,023,160	45,870	72,619	247,912	161,109	2,550,670
22	643,800	783,500	92,300	267,600	172,300	1,950,500	641,453	785,536	92,143	265,812	172,742	1,937,686
23	123,600	2,805,300	1,200	200	100	2,990,400	123,466	2,871,412	1,212	197	128	2,990,415
24	163,400	754,400	...	(b) 100	(b) 100	918,000	165,345	758,690	18	27	18	924,098
25	698,800	2,861,400	315,300	600	400	3,876,500	704,976	2,892,808	320,909	662	430	3,919,785
26	211,300	159,300	4,300	244,700	157,500	777,100	190,727	154,793	3,788	245,443	159,505	754,256
27	26,000	799,100	640,500	1,700	1,100	1,468,400	25,280	798,117	645,630	1,057	1,077	1,471,761
28	175,200	...	...	200	100	175,500	176,376	...	...	137	89	176,602
29	42,100	657,600	260,900	6,800	4,400	971,800	42,964	661,528	263,477	6,760	4,393	979,128
30	831,700	65,900	...	22,000	14,200	933,800	862,150	67,426	24	21,958	14,270	965,828
31	242,700	142,100	34,800	42,000	27,000	485,600	243,944	147,747	34,667	39,960	25,969	492,287
32	3,158,600	9,047,600	1,350,300	585,900	377,200	14,559,600	3,176,681	9,138,057	1,361,868	582,613	378,621	14,637,840
33	476,800	...	...	22,000	14,200	513,000	472,228	...	...	21,950	14,265	508,443
34	1,000	...	...	200,200	128,600	330,100	1,548	...	...	197,521	128,362	327,431
35	86,000	820,300	3,700	1,772,900	1,141,400	3,843,300	84,812	821,498	4,237	1,784,051	1,139,393	3,853,991
36	118,500	478,800	8,100	51,200	33,000	689,600	124,754	465,425	8,017	51,510	33,175	683,181
37	64,800	93,400	62,800	25,000	16,100	262,100	67,032	98,469	63,698	27,055	17,582	273,831
38	747,100	1,392,500	74,600	2,071,300	1,333,000	5,619,100	750,374	1,385,392	75,947	2,082,087	1,353,077	5,646,877
39	...	300	2,500	...	...	2,800	...	231	265	...	...	496
40	1,079,700	...	...	...	...	1,079,700	1,060,954	...	...	...	...	1,060,954
41	55,600	...	...	100	100	55,800	55,044	...	...	186	121	56,351
42	1,135,300	300	2,500	100	100	(c) 1,138,300	1,116,998	211	265	185	121	(c) 1,117,801
43	1,474,600	15,351,600	2,486,200	5,448,100	3,507,600	38,268,100	11,434,597	15,323,683	2,496,665	5,461,166	3,549,023	38,265,134

ACCOUNTS, 1893-94.

India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.
—238,318	2,505,280	1,628,094	3,895,056
d) 3,310,574	(e) 1,214,411	789,203	5,330,188
1,165,558	...	...	1,165,558
4,273,814	3,719,691	2,417,297	10,410,802

(c) The following further sums, which are included under "XXVI and 38—State Railways", are chargeable to the grant for Famine Relief and Insurance, as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	Budget.	1893-94. Revised.	Accounts.
Indian Midland Railway	221,500	248,300	275,194
Bengal-Nagpur Railway	116,700	113,400	66,474
	340,200	361,700	371,708

(d) Includes Rx. 19,400, 19,400 and 19,415 charged to State Railways—"Interest on Capital deposited by Companies" for Budget, Revised and Accounts respectively.

(e) Includes Rx. 216,000, 216,000, and 216,948 charged to "Interest chargeable against Companies on Advances" for Budget, Revised and Accounts respectively.

Abstract B.—Details

[Rx. is recorded for every 10 Rupees]

HEADS OF EXPENDITURE.	BUDGET ESTIMATE, 1893-94.						Number of Items.
	INDIA.			England.	Exchange.*	Total.	
	Imperial.	Provincial.	Local.	£	Rx.	Rx.	
Brought forward	11,693,200	15,296,700	2,577,800	5,325,200	3,339,500	38,232,400	1
G.—37.—Construction of Railways (charged against Revenue in addition to that under <i>Famine Insurance</i>)	...	75,100	...	...	...	75,100	2
H.—Railway Revenue Account—							
38.—State Railways:							
Working Expenses	7,719,300	368,200	...	...	...	8,087,500	3
Interest on Debt	3,108,000	212,700	...	998,100	625,900	4,945,300	4
Annuities in purchase of Railways	...	...	...	1,699,700	1,065,900	2,765,600	5
Interest chargeable against Companies on Advances	...	...	...	216,900	136,000	352,900	6
Interest on Capital deposited by Companies	32,000	...	...	676,800	425,700	1,130,500	7
39.—Guaranteed Companies:							
Surplus Profits, Land and Supervision	613,200	...	...	...	...	613,200	8
Interest	2,600	...	...	2,154,900	1,351,400	3,508,900	9
40.—Subsidised Companies: Land, etc.	(a) 14,200	14,200	...	...	...	28,400	10
41.—Miscellaneous Railway Expenditure	107,500	...	...	...	...	107,500	11
TOTAL	11,507,400	595,100	...	5,748,400	3,604,900	21,545,800	12
I.—Irrigation—							
42.—Major Works:							
Working Expenses	308,400	377,700	...	...	...	776,100	13
Interest on Debt	631,300	537,000	...	...	...	1,168,300	14
43.—Minor Works and Navigation	319,600	382,100	13,300	400	300	915,700	15
TOTAL	1,349,300	1,496,800	13,300	400	300	2,860,100	16
K.—Buildings and Roads—							
44.—Military Works	1,184,700	...	...	9,200	5,800	1,199,700	17
45.—Civil Works	693,800	2,280,600	1,772,700	88,400	55,400	4,890,900	18
TOTAL	1,878,500	2,280,600	1,772,700	97,600	61,200	6,090,600	19
L.—Army Services—							
46.—Army:							
Effective	14,750,200	...	...	2,244,100	1,407,300	18,401,600	20
Non-Effective	943,300	...	...	2,253,400	1,413,100	4,609,800	21
TOTAL	15,693,500	...	...	4,497,500	2,820,400	23,011,400	22
L.L.—Special Defence Works—							
47.—Special Defence Works	252,300	...	...	174,700	109,600	536,600	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	42,464,200	19,744,300	4,363,800	15,843,800	9,935,900	92,352,000	24
Transfers between Provincial and Local	...	+ 362,300	—362,300	...	...	...	25
M.—Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	17,400	...	...	— 751,200	26
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	551,900	216,700	...	...	...	27
Total Expenditure charged against Revenue	42,464,200	19,554,700	3,802,200	15,843,800	9,935,900	91,600,800	27
N.—Expenditure not charged to Revenue—							
CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION WORKS—							
48.—State Railways	925,900	1,151,800	722,300	2,800,000	...	...	28
49.—Irrigation Works	735,700	8,800	5,500	750,000	...	...	29
TOTAL	1,661,600	1,160,600	727,800	3,550,000	...	...	30

* See foot-note in Abstract A, p. 410.

(a) Includes Rx. 6,100, 2,800 and 2,792 on account of Advances of Interest for Budget, Revised and Accounts, respectively.

of Expenditure—continued.

in respect of transactions in India, including those of "Exchange."]

Number of Item.	REVISED ESTIMATE, 1893-94.						ACCOUNTS, 1893-94.					
	INDIA.			England.	Exchange.	TOTAL.	INDIA.			England.	Exchange.	TOTAL.
	Imperial.	Provincial.	Local.				Imperial.	Provincial.	Local.			
	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
1	11,474,600	15,351,600	2,486,200	5,448,100	3,507,600	38,268,100	11,434,597	15,323,683	2,496,665	5,461,166	3,549,023	38,265,134
2	...	77,100	...	...	...	77,100	...	73,903	...	...	...	73,903
3	7,870,800	388,300	...	...	...	8,259,100	7,879,011	384,964	...	...	...	8,263,975
4	3,115,100	212,700	...	997,500	642,200	4,967,500	3,114,405	212,754	...	997,463	648,216	4,972,838
5	...	...	...	1,095,400	1,091,600	2,787,000	...	...	...	1,095,547	1,101,877	2,797,424
6	...	...	...	216,900	139,600	356,500	...	...	...	216,948	140,987	357,935
7	31,900	...	...	679,600	437,800	1,149,100	31,809	...	...	679,635	441,671	1,153,115
8	605,800	...	...	...	...	605,800	605,258	...	...	...	...	605,258
9	2,400	...	...	2,154,700	1,387,300	3,544,400	2,495	...	...	2,154,720	1,400,277	3,557,492
10	(a) 8,600	14,300	...	...	...	22,900	(a) 6,766	14,234	...	...	...	21,000
11	110,000	1,200	...	...	...	111,200	102,253	1,186	...	...	...	103,439
12	11,744,600	616,500	...	5,744,100	3,698,300	21,803,500	11,741,997	613,138	...	5,744,313	3,733,028	21,832,476
13	391,500	380,200	...	...	...	771,700	398,710	390,747	...	...	...	788,957
14	629,700	536,100	...	...	...	1,165,800	629,633	535,925	...	...	...	1,165,558
15	328,900	581,100	7,200	1,000	600	918,800	325,032	574,939	6,494	962	625	908,052
16	1,350,100	1,497,400	7,200	1,000	600	2,856,300	1,353,375	1,501,111	6,494	962	625	2,862,567
17	1,166,300	...	...	15,000	9,700	1,191,000	1,154,268	...	...	15,965	10,375	1,180,608
18	697,100	2,162,400	1,742,800	89,800	57,800	4,749,300	690,422	2,116,812	1,677,144	88,411	57,455	4,630,244
19	1,863,400	2,162,400	1,742,200	104,800	67,500	5,940,300	1,844,690	2,116,812	1,677,144	104,376	67,830	5,810,852
20	15,082,300	...	...	2,221,300	1,430,100	18,733,700	15,026,170	...	...	2,167,670	1,408,693	18,602,533
21	929,500	...	...	2,281,600	1,469,000	4,680,100	938,666	...	...	2,250,122	1,402,276	4,651,064
22	16,011,800	...	...	4,502,900	2,899,100	23,413,800	15,964,836	...	...	4,417,792	2,870,669	23,253,597
23	163,300	...	...	108,700	70,000	342,000	162,947	...	...	98,206	63,821	324,974
24	42,607,800	19,705,000	4,235,600	15,909,600	10,243,100	92,701,100	42,502,442	19,628,647	4,180,303	15,826,815	10,285,296	92,423,503
25	...	+ 407,600	- 407,600	...	...	...	...	+ 409,163	- 409,163	...	...	...
26	...	79,700	84,100	...	...	- 47,800	...	89,966	89,380	...	...	- 311,291
27	...	285,200	357,400	...	...	...	...	227,811	262,826	...	...	...
28	1,662,200	782,000	503,500	2,947,700	1,764,912	711,971	463,685	2,939,568	...	...	...	...
29	672,400	14,000	9,000	695,400	660,050	13,113	8,521	681,684	...	...	...	...
30	2,334,600	796,000	512,500	3,643,100	2,424,962	725,084	471,206	3,621,252	...	...	...	...

REVISED ESTIMATE, 1893-94.				ACCOUNTS, 1893-94.			
India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.
1,662,200	782,000	503,500	2,947,700	1,764,912	711,971	463,685	2,939,568
672,400	14,000	9,000	695,400	660,050	13,113	8,521	681,684
2,334,600	796,000	512,500	3,643,100	2,424,962	725,084	471,206	3,621,252

Abstract C.—Details of Receipts

[Rs. 1 is recorded for every 10 Rupees in respect
The figures in thick type are those

	BUDGET ESTIMATE, 1893-94.			REVISED ESTIMATE, 1893-94.			ACCOUNTS, 1893-94.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	<i>Rs.</i>	<i>£</i>	<i>Rs.</i>	<i>Rs.</i>	<i>£</i>	<i>Rs.</i>	<i>Rs.</i>	<i>£</i>	<i>Rs.</i>
Revenue (from Abstract A).	89,690,900	193,500	89,884,400	90,121,000	187,700	90,308,700	90,246,041	193,454	90,439,495
Exchange added to Revenue	121,300	...	121,300	120,800	...	120,800	125,719	...	125,719
TOTAL .	89,812,200	193,500	90,005,700	90,241,800	187,700	90,429,500	90,371,760	193,454	90,565,214
O.—Permanent Debt incurred—									
<i>Sterling Debt—</i>									
India 3 p. c. Stock .	...	1,300,000		...	1,300,000		...	1,300,000	
India 3½ p. c. Debentures	...	...		...	1,386,000		...	1,386,000	
<i>Rupee Debt—</i>									
4 p. c. Rupee Loan .	3,000,000	...		3,499,100	...		13	...	
Loan from Rampur State	220,000	...		220,000	...		220,000	...	
3½ p. c. Rupee Loan .	...	...		...	...		3,499,100	...	
TOTAL .	3,220,000	1,300,000	4,520,000	3,719,100	2,686,000	6,405,100	3,719,113	2,686,000	6,405,113
NET .			3,265,800			4,052,800			4,043,311
Temporary Debt incurred . . . . .	...	...	0	...	10,750,000 ^a	10,750,000	...	10,750,000	10,750,000
NET .			0			6,000,000			6,000,000
P.—Unfunded Debt—									
Treasury Notes . .	...	...		8,000	...		8,120	...	
Deposits of Service Funds	136,900	...		142,400	...		142,155	...	
Savings Bank Deposits	4,080,900	...		4,196,100	...		4,309,409	...	
TOTAL .	4,217,800	...	4,217,800	4,346,500	...	4,346,500	4,459,684	...	4,459,684
NET .			882,200			598,400			559,960
Q.—Deposits and Advances—									
Balances of Provincial Allotments .	17,400	...		163,800	...		179,346		
Excluded Local Funds .	760,500	...		837,600	...		842,238		
Political and Railway Funds .	319,200	...		433,200	...		483,465		
Deposits of Sinking Funds	9,100	...		9,100	...		10,124		
Departmental and Judicial Deposits	15,492,200	...		17,855,100	...		18,088,572		
Advances	14,353,200	4,200		7,024,500	4,000		7,398,419	2,000	
Suspense Accounts . .	31,200	...		77,200	...		175,397		
Exchange on Remittance Accounts (net) . . . . .	...	...		5,094,800	...		4,987,510		
Miscellaneous	202,400	...		45,000	...		46,096	16	
TOTAL .	31,203,200	4,200	31,209,400	31,540,300	4,000	31,544,300	32,211,167	2,016	32,213,183
NET .			0			6,576,100			4,344,848
Carried over .	128,455,800	1,497,700		129,847,700	13,627,700		130,761,724	13,631,470	

^a See foot-note on page 408.

and Disbursements.

of transactions (in India, including those of "Exchange.")
which appear in the General Account.

	BUDGET ESTIMATE, 1893-94.			REVISED ESTIMATE, 1893-94.			ACCOUNTS, 1893-94.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rs.	£	Rs.	Rs.	£	Rs.	Rs.	£	Rs.
Expenditure, Imperial and Provincial (from Abstract B).	66,572,300	15,843,800	82,416,100	66,548,400	15,909,600	82,458,000	66,311,392	15,826,815	82,138,207
Exchange, charged as Expenditure	9,935,900	...	9,935,900	10,243,100	...	10,243,100	10,285,296	...	10,285,296
Add—Provincial Surpluses, transferred to "Deposits"	17,400	...	17,400	163,800	...	163,800	179,346	...	179,346
Deduct—Provincial Deficits, charged against "Deposits"	768,600	...	768,600	642,600	...	642,600	490,637	...	490,637
TOTAL	75,757,000	15,843,800	91,600,800	76,312,700	15,909,600	92,222,300	76,285,397	15,826,815	92,112,212
Expenditure not charged to Revenue—									
Capital Outlay on Railways and Irrigation Works	1,661,600	1,160,600		2,334,600	796,000		2,424,962	725,084	
Add—Exchange on Expenditure not charged to Revenue	727,800	...		512,500	...		471,206	...	
TOTAL	2,389,400	1,160,600	3,550,000	2,847,100	796,000	3,643,100	2,896,168	725,084	3,621,252
O.—Permanent Debt discharged—									
Sterling Debt—									
India 4 p. c. Stock	...	...		...	2,000		...	1,890	
India 5 p. c. Stock	...	...		...	100		...	125	
Oudh and Rohilkund Railway Debentures	...	729,000		...	729,000		...	729,000	
South Indian Railway Debentures	...	520,200		...	520,200		...	520,200	
Rupce Debt—									
5½ p. c. Loans	...	...		200	...		300	...	
5 p. c. Loans	...	...		100	...		107	...	
4½ p. c. Loan	3,800	...		1,100,600	...		1,109,907	...	
4 p. c. Loan	...	...		...	...		...	157	
Provincial Debentures	1,000	...		100	...		...	...
Stock Notes	200	...		...	...		...	116	
TOTAL NET	5,000	1,249,200	1,254,200	1,101,000	1,251,300	2,352,300	1,110,587	1,251,215	2,361,802
Temporary Debt discharged.	...	...	0	...	4,750,000	4,750,000	...	4,750,000	4,750,000
NET	...	...	0	...	...	0	...	...	0
P.—Unfunded Debt—									
Special Loans	200	...		300	...		409	...	
Treasury Notes	...	...		7,400	...		7,670	...	
Deposits of Service Funds	93,000	...		99,500	...		96,162	...	
Savings Bank Deposits	3,242,400	...		3,640,900	...		3,795,483	...	
TOTAL NET	3,335,600	...	3,335,600	3,748,100	...	3,748,100	3,899,724	...	3,899,724
Q.—Deposits and Advances—									
Balances of Provincial Allocations	768,600	...		642,600	...		490,637	...	
Excluded Local Funds	752,600	...		800,600	...		858,799	...	
Political and Railway Fund	313,700	...		421,100	...		439,896	...	
Departmental and Judicial Deposits	15,541,800	...		17,338,100	...		17,797,536	...	
Advances	14,356,400	2,000		7,398,500	200		7,913,171	854	
Suspense Accounts	22,300	...		30,000	...		52,385	...	
Exchange on Remittance Accounts—Net	482,800	...		...	...		...	...
Miscellaneous	55,000	...		336,300	200		314,829	228	
TOTAL NET	32,293,200	2,000	32,295,200	26,967,800	400	26,968,200	27,867,253	1,082	27,868,335
Carried over	113,780,200	18,255,600		110,976,700	22,707,300		112,059,129	22,554,196	

Abstract C.—Details of Receipts

	BUDGET ESTIMATE, 1893-94.			REVISED ESTIMATE, 1893-94.			ACCOUNTS, 1893-94.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward	128,455,200	1,497,700		129,847,700	13,627,700		130,761,724	13,631,470	
R.—Loans and Advances by Imperial Government									
NET	714,000	...	714,000	1,178,400	...	1,178,400	1,195,880	...	1,195,880
			564,400			1,032,300			1,021,591
R.R.—Loans and Advances by Provincial Governments									
NET	332,000	...	332,000	392,300	...	392,300	357,965	...	357,965
			0			0			0
S.—Capital Receipts from Railway Companies—									
On Account of Subscribed Capital Repayments	...	1,420,000		70,000	93,800		67,500	88,688	
	1,222,900	...		1,070,200	4,000		1,070,446	4,033	
TOTAL	1,222,900	1,420,000	2,642,900	1,140,200	97,800	1,238,000	1,137,946	92,721	1,230,667
NET			0			0			0
T.—Remittances—									
Inland Money Orders	19,100,000	...		19,200,000	...		19,290,843		
Other Departmental Accounts	643,000	...		858,200	...		802,089		
Net Receipts by Civil Treasuries from—									
Post Office	874,500	...		686,000	...		683,953		
Telegraph	30,000	...		33,600	...		47,160		
Guaranteed Railways	3,498,700	...		3,711,600	...		3,801,017		
Public Works	...	...		620,700	...		323,696		
Net Receipts from Civil Treasuries by—									
Marine	214,600	...		186,600	...		185,513		
Military	14,314,800	...		14,805,500	...		14,715,228		
Public Works	72,900	...		...	...		...
Remittance Account between England and India	1,529,800	136,000		1,035,800	159,700		1,031,348	167,720	
TOTAL	40,284,300	136,000	40,420,300	41,144,000	159,700	41,303,700	40,880,787	167,720	41,048,507
NET			0			813,000			0
U.—Secretary of State's Bills drawn	...	18,700,000	18,700,000	...	9,400,000	9,400,000	...	9,530,235	9,530,235
Total Receipts	171,008,400	21,753,700		173,702,600	23,285,200		174,295,302	23,422,146	
V.—Opening Balance	15,204,205	2,602,826		15,271,756	2,268,388		15,271,756	2,268,388	
Grand Total	186,212,605	24,356,526		188,974,356	25,553,588		189,567,058	25,690,534	

and Disbursements—continued.

	BUDGET ESTIMATE, 1893-94.			REVISED ESTIMATE, 1893-94.			ACCOUNTS, 1893-94.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£	Rx.	Rx.	£	Rx.	Rx.	£	Rx.
Brought forward . . .	113,780,200	18,255,600		110,976,700	22,707,300		112,039,129	22,554,196	
R.—Loans and Advances by Imperial Government									
. . .	149,600	...	149,600	146,100	...	146,100	135,289	...	135,289
NET			0			0			0
R.R.—Loans and Advances by Provincial Governments									
. . .	608,200	...	608,200	566,300	...	566,300	553,764	...	553,764
NET			276,200			174,000			195,799
S.—Payments to Railway Companies on Capital Account—									
For discharge of Debentures . . .	...	1,140,000		...	...		...	...
For Expenditure . . .	1,599,300	1,469,200		1,293,000	778,600		1,194,509	747,624	
TOTAL	1,599,300	2,609,200	4,208,500	1,293,000	778,600	2,071,600	1,194,509	747,624	1,942,133
NET			1,565,600			833,600			711,466
T.—Remittances—									
Inland Money Orders . . .	19,100,000	...		19,200,000	...		19,294,478	...	
Other Local Remittances . . .	...	...		1,700	...		68,521	...	
Other Departmental Accounts . . .	643,000	...		858,200	...		800,711	...	
Net Payments into Civil Treasuries by—									
Post Office . . .	874,500	...		686,000	...		683,956	...	
Telegraph . . .	36,600	...		33,600	...		47,324	...	
Guaranteed Railways . . .	3,498,700	...		3,711,600	...		3,801,017	...	
Public Works . . .	...	...		246,700	...		303,768	...	
Net Issues from Civil Treasuries to—									
Marine . . .	214,600	...		186,600	...	0	184,875	...	
Military . . .	14,314,800	...		14,805,500	...		14,715,228	...	
Public Works . . .	72,900	...		...	...		...	...
Remittance Account between England and India . . .	155,000	1,519,200		153,100	1,107,700		138,725	1,088,150	
TOTAL	38,910,100	1,519,200	40,429,300	39,883,000	1,107,700	40,990,700	40,998,603	1,088,150	41,186,753
NET			9,000			0			138,246
U.—Secretary of State's Bills paid . . .	18,522,100	...	18,522,100	9,857,500	...	9,857,500	9,960,176	...	9,960,176
Total Disbursements	173,569,500	22,384,000		162,722,600	24,593,600		164,001,470	24,389,970	
V.—Closing Balance . . .	12,643,105	1,972,526		26,251,756	959,988		25,565,588	1,500,564	
Grand Total	186,212,605	24,356,526		188,974,356	25,553,588		189,567,058	25,890,534	

Abstract D.—Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.

A.—Provincial Balances.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Budget Estimate, 1893-94.										
Balance at end of 1892-93 (by Revised Estimate)	167,634	435,617	128,605	224,643	514,731	183,968	242,971	355,811	2,253,980
Added in 1893-94	66,000	67,800	76,900	17,400	65,700	56,600	73,000	128,500	551,900
Spent in 1893-94
Balance at end of 1893-94	101,634	367,817	51,705	207,243	440,031	127,368	169,971	227,311	1,702,080
Revised Estimate, 1893-94.										
Balance at end of 1892-93 (by Accounts)	183,636	447,859	145,241	225,517	495,679	171,018	259,990	(a) 383,122	2,312,062
Added in 1893-94	46,500	129,700	39,200	73,200	43,200	26,600	4,500	2,000	79,700
Spent in 1893-94
Balance at end of 1893-94	137,136	318,159	106,041	298,717	452,479	144,418	264,490	385,122	2,106,562
Accounts, 1893-94.										
Balance at end of 1892-93	183,636	447,859	145,241	225,517	495,679	171,018	259,990	(a) 383,122	2,312,062
Added in 1893-94	60,772	90,653	28,532	36,887	25,155	22,699	33,636	19,143	89,966
Spent in 1893-94
Balance at end of 1893-94	122,864	357,206	116,709	262,404	470,524	148,319	293,626	402,265	2,174,217

(a) Differs from last year's closing balance by 1 for corrections since made.

B.—Local Balances.

NOTE.—These Balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Budget Estimate, 1893-94.										
Balance at end of 1892-93 (by Revised Estimate)	12,220	82,247	121,308	9,481	138,546	111,844	177,027	552,333	361,127	1,566,133
Added in 1893-94	600	23,900	36,400	3,200	27,800	15,200	8,200	117,400	2,400	17,400
Spent in 1893-94 . . . .	...	...	...	...	...	...	...	...	...	...
Balance at end of 1893-94	11,620	58,347	84,908	11,681	110,746	127,044	168,827	434,933	358,727	1,366,833
Revised Estimate, 1893-94.										
Balance at end of 1892-93 (by Accounts)	13,569	(a) 85,393	132,845	(a) 4,194	165,458	111,518	194,143	615,835	(a) 371,537	(a) 1,694,492
Added in 1893-94	800	12,300	14,000	3,400	14,600	29,500	10,000	330,300	26,600	84,100
Spent in 1893-94 . . . .	...	...	...	...	...	...	...	...	...	...
Balance at end of 1893-94	12,769	73,093	116,845	7,594	180,058	141,018	204,143	285,535	398,137	1,421,192
Accounts, 1893-94.										
Balance at end of 1892-93	13,569	(a) 85,393	132,845	(a) 4,194	165,458	111,518	194,143	615,835	(a) 371,537	(a) 1,694,492
Added in 1893-94	1,467	160	5,877	19,400	9,501	20,503	5,024	...	33,419	89,380
Spent in 1893-94 . . . .	...	...	...	...	...	...	...	...	...	...
Balance at end of 1893-94	15,036	85,233	126,968	23,600	175,019	132,021	199,167	359,040	404,956	1,521,046

(a) Differs from last year's closing balance by 1 for corrections since made.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.

**Weather Review of India for the week ending at 8 a.m.
on Saturday, March 2nd, 1895.**

General Summary.—No change of importance in the prevailing weather conditions has occurred during the week. Fine clear dry weather has obtained generally over the whole of India, and temperature has continued unusually high in North-Western and Central India. In Burma numerous thunderstorms were reported on the 26th and 27th, which had the effect of lowering the temperature of that province considerably. Temperature decreased 5° during these two days on an average of all the Burma stations and was upwards of 2° below the normal on the 27th and 28th. Maximum or day temperatures were very largely in excess in the Punjab, West Rajputana, Sind and Baluchistan. The maximum temperatures registered, for instance, at Quetta, Murree, Jacobabad, Mooltan and Bickaneer were on several occasions between 12° and 16° higher than the normal temperature of the period.

As is usually the case when temperature is in excess in Northern India, unusually low temperatures have been recorded in Madras. In Southern India the air has been abnormally dry, and there have been no thunderstorms which usually occur at this season of the year.

Pressure has continued in general excess, the excess being most marked at the hill stations of Northern India. The barometer fell briskly in Baluchistan and Northern and Central India on Tuesday, and a very shallow depression was formed in Sind, in the area of large excess of temperature, which continued in the same position till the end of the week when it moved eastwards into Central Rajputana and partially filled up. It caused slightly unsettled weather and heavily clouded skies on Saturday in Rajputana, Central India, the Punjab and the western Districts of the North-Western Provinces, and a few very light showers were received, in no case exceeding a tenth of an inch, in Rajputana and Central India.

Daily Summary.—*Sunday.*—Pressure had risen briskly to rapidly in Upper India and was steady or had risen slightly elsewhere. It had changed irregularly in the Central Provinces and Deccan. Pressure continued in excess of the normal over the whole country, the excess being most marked at the Himalayan hill stations. Temperature had risen briskly in the Central Provinces and averaged 6° above the normal in the Punjab and $5\frac{1}{2}^{\circ}$ in Sind and Rajputana. Light to moderate thundershowers had been received in the Deccan, Raichur reporting a fall of $\cdot 89$ inch, Khamamet $\cdot 43$ inch, and Hyderabad (Deccan) $\cdot 41$ inch.

Monday.—The barometer had fallen slightly in Baluchistan and India and over the greater part of Burma, but the excess of pressure over the normal, especially at the hill stations, continued to be a noteworthy feature in the pressure conditions. Day temperatures were very largely above the normal in the South-West Punjab, West Rajputana, Sind and Baluchistan. At Quetta it was 16° above the normal of the day. Skies were clouding over

in Baluchistan and were overcast in Central and Upper Burma, but were clear in India except in some parts of the Peninsula, East and South Bengal, and the Central Provinces. Light local thundershowers were reported by a few stations, the heaviest fall of rain being half an inch at Colombo.

Tuesday.—The barometer had fallen briskly in Northern and Central India, the Deccan and Baluchistan, and had fallen irregularly in Burma. A very shallow depression lay over Sind, where pressure was in slight defect. Pressure was in slight to moderate excess in North-Eastern and Central India, and the Deccan, and normal in Central and Lower Burma. Temperature had fallen rapidly in Burma due to the occurrence of numerous thunderstorms. Very high day temperatures were again registered in Baluchistan, Sind and North Bombay. Skies had cleared in Baluchistan, but were more or less clouded in Sind, Rajputana and the Punjab. Numerous thundershowers were reported from Burma, but the amounts of rain registered were small. Thayetmyo received .42 inch and Bhamo .38 inch. Wellington reported a fall of .51 inch.

Wednesday.—Pressure was steady in Baluchistan and Sind, but had fallen briskly in Bihar, Chota Nagpur and the Eastern districts of the Central and North-Western Provinces. It had decreased slightly over the remainder of India and had changed very irregularly in Burma. Pressure was nearly normal over the greater part of the Indian area, but was still in large excess at Quetta and the Northern India hill stations. Temperature had fallen rapidly in Burma, where it averaged 2° below the normal, and briskly in Rajputana. The majority of stations in Burma reported thundershowers, the heaviest falls of rain being .66 inch at Lashio and .56 inch at Fort Stedman.

Thursday.—The barometer had risen everywhere, the rise being brisk in the Gangetic plain, Central Provinces, Bengal, Upper Burma and the Malabar and Konkan coast districts. Pressure was again in considerable excess in North-Eastern India and Upper Burma. Temperature had increased in Northern and Central India, the increase being largest in the Punjab, Rajputana and Bengal. The highest maximum temperature registered was 99.2° at Cuddapah. Seoni reported a light fall of rain and Gnatong a fall of 3 inches of snow.

Friday.—Pressure had changed by only small amounts, and its distribution was practically unaltered. Temperature had increased briskly in the Punjab and Burma, and averaged 7.4° above the normal in the Punjab and 5° in Sind and Rajputana. It was 2° below the normal in Madras. Day temperatures more than 12° above the normal were registered at Murree, Sirsa, Mooltan, Quetta, Jacobabad and Bickaneer. No rain was reported. Gnatong had received a light fall of snow.

Saturday.—The barometer had risen briskly to rapidly in Sind, West Rajputana and the South-West Punjab, and had fallen very slightly in Central Rajputana. The shallow depression which had been lying over Sind for the greater part of the week had moved eastwards into Central Rajputana and had partially filled up. Pressure was very uniform over the whole of Northern and Central India, over the greater part of which it was in considerable excess. The excess was greatest in the hill and submontane districts of Upper India. Cherat reported a severe gale of wind with an average velocity of 36 miles per hour, but at the neighbouring station of Murree the wind velocity averaged only 6 miles per hour. Temperature had decreased 6° at Quetta and 9° at

Cherat, and a feeble cool wave was reducing temperature slightly in Baluchistan and the North-Western Frontier districts in the rear of the slight disturbance which had moved eastwards into Rajputana. Skies were heavily clouded in Rajputana, Central India, the Punjab and the western districts of the North-Western Provinces. Very light showers were received during thunderstorms at stations in Rajputana and Central India.

Temperature.—The following table gives the variations from the normal temperature of the different provinces of India for each day of the week:—

PROVINCE.	FEBRUARY, 1895.					MARCH, 1895.		Mean variation of week.
	24th.	25th.	26th.	27th.	28th.	1st.	2nd.	
Burma	0	0	0	0	0	0	0	0
Bengal and Assam	+2.8	+2.9	+0.5	-2.2	-2.3	-1.0	-0.7	0
North-Western Provinces and Oudh	-0.2	-0.6	-1.0	-1.6	-0.5	-0.4	-0.9	-0.7
Punjab	+1.2	+1.0	+0.6	+0.5	+0.8	+1.5	+3.5	+1.3
Bombay	+5.8	+5.2	+5.2	+4.4	+5.8	+7.5	+7.9	+6.0
Central Provinces and Berar	+0.7	+0.6	+0.3	+0.5	+0.1	+0.8	+0.8	+0.5
Central India and Gujarat	-1.4	-1.1	-1.5	-0.1	+0.4	-0.3	+0.8	-0.5
Sind and Rajputana	+2.0	+2.6	+2.3	+1.6	+2.1	+2.6	+2.9	+2.3
Madras	+5.4	+4.2	+4.6	+2.8	+4.5	+5.2	+6.3	+4.7
	-0.7	-0.9	-1.8	-1.4	-1.9	-2.1	-2.5	-1.3
MEAN FOR WHOLE OF INDIA	0	0	0	0	0	0	0	0
	+1.7	+1.5	+1.0	+0.5	+1.0	+1.5	+2.0	+1.3

The average mean temperature for the whole week was exactly normal in Burma and practically normal in Bengal, Bombay and the Central Provinces. In Madras temperature was in defect throughout the week, the deficiency being greatest on the 1st and 2nd March, when it amounted to over 2°. In all other provinces temperature was unusually high, the excess over the normal temperature of the period being greatest in the Punjab, where on the 1st and 2nd it averaged between 7½° and 8°. For the whole week temperature was 6° above the normal in the Punjab, 4.7° in Sind and Rajputana, and 2.3° in Central India and Gujarat. The highest maximum temperatures registered during the week were 99.3° at Deesa on the 1st March and 99.2° at Cuddapah on the 28th February.

Rainfall.—Light but fairly general rain has been received in Burma during the week, due in the majority of cases to thunderstorms. Practically no rain has fallen in Bengal, the North-Western Provinces, Punjab, North Bombay, Rajputana and Central India. The heaviest average rainfalls were .40 inch in Central Burma and .35 in Hyderabad (South). Of the remaining 20 divisions, which received rain, only 4 received amounts exceeding a tenth of an inch. The rainfall of the week has hence been very small in amount and restricted to only 22 of the 52 rainfall divisions. It was in excess of the normal in Tenasserim, Lower and Central Burma, the Konkan, Bombay Deccan and parts of Madras.

The largest amount recorded at any one rain gauge station was 2.08 inches at Mettupalayam in the Coimbatore district.

PROVINCES.	DIVISION.	RAINFALL DATA FOR WEEK ENDING 2ND MARCH, 1895.			RAINFALL DATA FROM 30TH DECEMBER 1894 TO 2ND MARCH, 1895.		
		Average actual rainfall of Division.	Average normal rainfall of Division.	Excess or defect in inches.	Average actual rainfall of season to date.	Average normal rainfall, from 30th December to 2nd March.	Excess or defect of (seasonal) rainfall expressed as a per- centage.
		Inches.	Inches.	Inches.	Inches.	Inches.	Per cent.
BURMA.	Tenasserim	0'10	0	+0'10	0'10	0'07	+ 43
	Lower Burma	0'11	0'05	+0'06	0'11	0'35	— 69
	Central do.	0'40	0	+0'40	0'40	0'17	+ 135
	Upper do.	0'20	?	?	0'21	?	?
	Arakan	0'01	0'07	—0'06	0'01	0'25	— 96
BENGAL AND ASSAM	Eastern Bengal	0	0'50	—0'50	0'05	1'09	— 97
	Assam (Surma)	0'11	0'06	—0'05	0'38	3'13	— 88
	Do. (Brahmaputra) . . .	0	0'41	—0'41	1'41	2'38	— 41
	Deltaic Bengal	0	0'46	—0'46	0'18	1'97	— 91
	Central do.	0	0'15	—0'15	0'32	1'34	— 76
	North do.	0'01	0'10	—0'09	0'34	1'15	— 70
	Orissa	0	0'15	—0'15	0'37	1'33	— 72
	Chota Nagpur	0	0'13	—0'13	0'08	1'54	— 36
	Bihar (South)	0	0'05	—0'05	0'74	1'13	— 35
	Do. (North)	0	0'03	—0'03	0'54	1'10	— 51
NORTH-WESTERN PROVINCES AND OUDE.	North-Western Provinces (East)	0	0'04	—0'04	0'93	1'04	— 11
	North-Western Provinces (Submontane) (a) . . .	0	0'08	—0'08	1'25	1'03	+ 21
	Oudh (South)	0	0'01	—0'01	2'07	1'00	+ 107
	Do. (North)	0	0'02	—0'02	1'98	1'16	+ 71
	North-Western Provinces (Central)	0	0'03	—0'03	2'55	0'81	+ 215
	North-Western Provinces (West)	0	0'06	—0'06	2'15	0'99	+ 117
	North-Western Provinces (Submontane) (b) . . .	0	0'19	—0'19	4'32	2'96	+ 46
PUNJAB.	Punjab (South)	0	0'08	—0'08	1'66	1'09	+ 52
	Do. (Central)	0	0'08	—0'08	2'60	1'19	+ 118
	Do. (Submontane) . . .	0	0'18	—0'18	4'35	2'80	+ 55
	Do. (Hill Districts) . .	0	0'65	—0'65	8'32	6'81	+ 22
	Do. (North-West) . . .	0	0'31	—0'31	3'19	3'29	— 3
	Do. (West)	0'01	0'09	—0'08	0'47	1'00	— 53
BOMBAY AND MALA- BAR COAST DIS- TRICTS (MADRAS)	Malabar	0'03	0'07	—0'04	0'08	0'55	— 85
	Madras (South Central) .	0'16	0'09	+0'07	0'18	0'46	— 61
	Coorg	0	0'10	—0'10	0'02	0'46	— 96
	Mysore	0	0'01	—0'01	0	0'12	— 100
	Konkan	0'02	0	+0'02	0'07	0'13	— 46
	Bombay Deccan	0'07	0'02	+0'05	0'21	0'10	+ 110
	Hyderabad (North) . . .	...	...	...	...	...	...
	Khandesh	0'01	0'01	0	0'49	0'18	+ 172
CENTRAL PROV- INCES AND BERAR	Berar	0'01	0'06	—0'05	0'89	0'55	+ 62
	Central Provinces (West) .	0'01	0'05	—0'04	0'72	0'76	— 5
	Do. (Central)	0'02	0'06	—0'04	1'23	0'92	+ 34
	Do. (East)	0	0'09	—0'09	0'23	0'92	— 75
BOMBAY (NORTH)	Gujarat	0	0	0	0'01	0'00	— 89
	Kathiawar	0'01	0'04	—0'03	0'04	0'14	— 71
	Sind	0	0'06	—0'06	0'20	0'71	— 63
RAJPUTANA AND CENTRAL INDIA.	Central India (East) . .	0'01	0'06	—0'05	1'22	0'66	+ 85
	Rajputana (East), Central India (West)	0	0'03	—0'03	0'66	0'40	+ 65
	Rajputana (West) . . .	0	0'09	—0'09	0'35	0'53	— 34
MADRAS	East Coast (North) . . .	0'02	0'06	—0'04	0'64	0'54	+ 18
	Do. (do.) (a)	0	0'11	—0'11	0'55	0'27	+ 104
	Hyderabad (South) . . .	0'35	0'02	+0'33	0'35	0'30	+ 17
	Madras (Central)	0'02	0	+0'02	0'02	0'08	— 75
	East Coast (Central) . .	0'05	0'02	+0'03	0'05	0'52	— 91
	Do. (South)	0	0'03	—0'03	0'02	0'87	— 98
	Madras (South)	0	0'18	—0'18	0'08	1'30	— 94

W. A. BION,

Actg. Asst. Meteorological Reporter to the
Government of India.

SIMLA, the 7th March, 1895.

DENZIL IBBETSON,

Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Weekly Report on the state of the Season and Prospects of the Crops.

Madras.—*For week ending 9th March.*—No rain except scattered showers in the Nilgiris. Water-supply generally insufficient. Standing crops fair but withered or withering in parts of the Deccan, Carnatic and the Central and Southern districts. Harvest continues with fair outturn. Pasture and fodder getting scarce in parts. Prices easier in the Circars, risen in parts of the Central and Southern districts and steady elsewhere.

Bombay.—*For week ending 13th March.*—Rain fell in parts of Sind, Khandesh and Gujarat. Standing crops damaged by frost, blight, rust, insects and rain in parts of Sind. Reaping of late crops continues in parts of sixteen districts and preparations for next season's crops in parts of five. Cotton-picking in progress in parts of the Karnatic and Gujarat. Fodder-supply sufficient and agricultural stock in good condition. Prices normal except in parts of Ahmednagar and Sholapur.

Bengal.—*For week ending 11th March.*—No rain during the week except a slight fall at Gya. The prospects of the standing crops continue generally good, but in Eastern Bengal and in the Cuttack district rain is still required. Rain is also wanted for the cultivation of the hot-weather crops in Northern Bengal. In some districts the spring harvest has begun. The collection of opium is in progress, and the outturn is generally expected to be good. In Bihar the prospects of the young indigo are favourable. Cattle in good condition except in Rajshahi and Jessore. The price of common rice continues normal and almost stationary.

North-Western Provinces and Oudh.—*For week ending 13th March*—Showers fell in most districts accompanied in two by hail. The weather is now clear and seasonable. Harvesting of spring crops has commenced and collection of opium and sowing of sugarcane are in progress. Slight damage has been done to the wheat crop by rust in Jhansi. The linseed crop has also failed in this district and is poor in Allahabad. Prospects in the Oudh districts are fair and distinctly favourable elsewhere. Supplies sufficient, but fodder is scarce in a few districts. Prices fairly steady.

Punjab—*For week ending 13th March.*—Rain fell in most districts. Sowings of cotton, onions and sugarcane going on. Condition and prospects of spring crops generally reported good to average. The recent rain has improved the condition of standing crops in Dera Ismail Khan, but more is needed in Shahpur. Cattle are generally in good condition and fodder is sufficient throughout the Province. Prices rising in Dera Ismail Khan, below normal in Shahpur, continue normal in Umballa and low elsewhere.

Central Provinces.—*For week ending 13th March.*—Light showers have fallen in most districts and in parts of two the rain was accompanied with hail. Reaping and threshing of winter crops in progress. Prices generally steady except in Seoni where they are above normal.

Burma.—*For week ending 9th March.*—The threshing of the main paddy crop has practically been completed throughout the Province. Cultivation of dry-weather crops progressing favourably in Upper Burma and prospects are good, except in two districts where some damage has been done by caterpillars and rust. Prices have fallen slightly in Lower Burma, but are still above normal. In Upper Burma prices are steady and considerably below normal. Fodder and water-supply sufficient.

Assam.—*For week ending 12th March.*—Weather seasonable. Ploughing for early rice commenced. Gathering of mustard almost over. Pressing of sugarcane continues. Condition of cattle fair. Fodder and water sufficient.

Mysore and Coorg.—*For week ending 13th March.*—**MYSORE:** Standing crops in good condition. Rice sown in parts of Bangalore and Tumkur districts. Prices slightly fallen in Bangalore and Mysore.

COORG: Slight rain fell during the week. Threshing of rice almost over. Fodder and water fairly sufficient. Prices of food-grains normal.

Berar and Hyderabad.—*For week ending 13th March.*—**BERAR:** Days warm and nights cool. Cutting of winter crops and threshing of *juar* (*Sorghum vulgare*) continues. Breaking up of land for next rain crop in progress. Fodder and water ample. Prices fluctuating in Wun district, otherwise steady.

HYDERABAD: No rain during the week. State of crops favourable. Water in tanks and wells sufficient for cultivation. Prices normal.

Central India.—*For week ending 13th March.*—Slight rain fell in all Agencies during the week. Standing crops in fairly good condition though damaged in places by rain, hail, blight, and insects. Condition of cattle fair except in parts of the Bhopal Agency. Pasturage good and sufficient except in four districts of Gwalior. Prices of food-grains rising in Bhopal and parts of Gwalior, above normal in three Agencies and one district of Gwalior, and normal elsewhere. The opium crop has been partly damaged by rain in Goona and is in indifferent condition in one district of Gwalior.

Rajputana.—*For week ending 13th March.*—Heavy rain during the week in Jeypore, moderate in Abu and Ajmere, and slight in the other States except Kotah, Jhallawar, and Bhurtpore, where none is reported to have fallen. Agricultural operations satisfactory. Harvesting commenced in parts. Standing crops, prospects, and agricultural stock generally in good condition and fodder sufficient. Prices risen in two States, below average in one, falling in one and steady elsewhere.

Kashmir.—*For week ending 12th March.*—**KASHMIR VALLEY:** Little rain fell during the week. Weather fine. Prospects of spring crops, which are still under snow, generally good. Prices falling.

JAMMU PROVINCE.—*For week ending 13th March.*—Rain wanted in some districts. Condition of standing crops generally good. Ploughing for tobacco crop and sowing of sugarcane commenced. Cattle in good condition. Fodder sufficient. Prices stationary.

Nepal.—*For week ending 9th March.*—No rain during the week. Weather slightly warm but pleasant. Indian corn being sown and prospects of wheat good.

DENZIL IBBETSON,
Offg. Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.
Forests.

COMMUNICATES REMARKS ON THE ADMINISTRATION REPORT OF THE IMPERIAL
FOREST SCHOOL FOR 1893-94.

CIRCULAR NO. 4F.

*Extract from the Proceedings of the Government of India, in the Department of
Revenue and Agriculture (Forests): dated Calcutta, the 27th February 1895.*

READ—

Circular No. 17 F., dated 5th September 1894, communicating orders on the Administration Report of the Imperial Forest School at Dehra Dun for the year 1892-93.

Read also—

Report of the Forest School for 1893-94.

Letter from the Inspector General of Forests, No. 116, dated 13th February 1895, submitting the above report.

RESOLUTION.

During the twelve months ending 30th June 1894, the School continued to be under the direction of Mr. J. S. Gamble, M.A. The appointment of Deputy Director was filled by Mr. A. Smythies, B.A., until the 1st April 1894, when he was relieved by Mr. J. Nisbet, Dr. oec. pub. No other alterations took place in the permanent teaching staff, which was assisted as usual by the Director of the Botanical Department in Northern India, by the Deputy Superintendent of the Indian Museum, and by Officers of the School Forest Circle, North-Western Provinces.

2. The total number of students who attended the School and who were present on the 31st March 1894 was 106. Of these 68 were in Government service or were afforded assistance by Government, 5 were the nominees of the Durbars of Native States, and 33 followed the courses as private students. During the last four years, the proportion of private students attending the School has steadily increased from 17 per cent. in 1890-91 to 31 per cent. in the year under consideration. This increase is satisfactory and will, it is hoped, continue. At the final examination held in March 1894, on the conclusion of the course of instruction, 39 students obtained the Ranger's certificate and 13 the certificate of the lower or Forester class.

3. The open examination for admission to the Rangers' class in the year under notice was held in the various provinces in March 1893. The total number of candidates was 116, of whom 44, or 38 per cent., successfully passed the test, and 35 were admitted. It is observed, however, that, during 1893-94, of three stipendiary students selected by Local Governments, one died from consumption, one was remanded on account of physical unfitness, and one because his knowledge of English was insufficient. Laxity in the admission tests, whether physical or educational, is to be deprecated; and greater care should be exercised in the selection of candidates, especially of those who are judged worthy of pecuniary assistance while following the School courses.

4. The Government of India are glad to observe that increased facilities for instruction have been secured by the erection of adequate school buildings and by the more efficient arrangement and equipment of the library and museum. The Government of India recognise the advisability of completing, as soon as possible, certain subsidiary buildings in connection with the School.

5. The School was satisfactorily administered during the year. The Inspector General of Forests has reported that the education secured and the thoroughly practical knowledge displayed by the officials who have obtained the certificate of Ranger in recent years, have been specially brought to his notice during his tours of inspection in various provinces.

ORDER.—Ordered that the above Resolution be published in the Supplement to the *Gazette of India*, and that copies be forwarded, for information, to the Governments of Madras and Bombay, the Local Governments and Administrations noted in the margin, the Department of Finance and Commerce, and the Comptroller and Auditor General; also to the Inspector General of Forests for information and for communication to the Director of the Forest School and the Superintendent of Forest Surveys.

Ordered, further, that a copy, with copies of the Report, be forwarded to the Foreign Department, for communication to the Nizam's Government and to the Mysore, Jodhpur, Jeypore, and Travancore Durbars.

(True Extract.)

DENZIL IBBETSON,

Officiating Secretary to the Government of India.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS FROM 1ST JANUARY TO 3RD MARCH 1894, AND FROM 1ST JANUARY TO 2ND MARCH 1895.

N.B.—As regards the figures in column Total Earnings from 1st January 1895, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week during the 1st half of 1894.	WEEK ENDING 3RD MARCH 1894.				WEEK ENDING 2ND MARCH 1895.				Earnings from 1st January to 3rd March 1894.	Earnings from 1st January to 2nd March 1895.	Increase.	Decrease.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			TOTAL.	Per mile per open aer. week.		TOTAL.	Per mile per open aer. week.						
State lines worked by companies.	£	Miles.	£	Per mile per open aer. week.	Miles.	£	Per mile per open aer. week.	£	£	£	£		
Standard gauge—													
East Indian	655	1,634	11,75,906	720	1,687	11,84,182	702	1,03,06,788	97,13,016	...	5,93,772		
Bengal-Nagpur	180	862	1,84,800	214	862	1,85,993	216	15,60,104	16,30,042	70,833	...		
Indian Midland (a)	162	752	1,24,990	166	752	1,23,843	165	10,88,308	10,03,096	...	85,212		
Beswada extension	108	21	2,546	121	21	3,005	143	17,003	25,374	8,371	...		
Metro gauge—													
Rajputana-Malwa (b)	324	1,699	5,88,231	346	1,790	5,42,110	303	40,25,314	46,76,190	...	49,124		
Palampur-Deesa	47	17	994	58	17	1,060	62	6,461	8,911	2,450	...		
South Indian	143	1,043	11,46,770	141	1,042	1,59,160	153	11,36,012	13,44,712	2,08,700	...		
Mayavaram-Mutpet	61	...	...	...	54	3,025	56	...	30,683	...	...
Southern Mahratta (c)	115	1,165	1,33,699	115	1,165	1,30,989	112	10,30,735	11,01,481	70,746	...		
Bengal and North-Western (d)	162	765	1,22,634	162	756	1,38,240	183	10,34,089	10,67,863	33,774	...		
Rohilkund and Kumaon (Lucknow-Bareilly section)	88	223	21,604	97	231	19,160	83	1,78,620	1,79,496	876	...		
TOTAL	286	8,172	25,08,234	306	8,377	24,90,767	207	2,12,83,439	2,09,81,764	...	3,01,675		
State lines worked by the State.													
Standard gauge—													
North Western (state) (e)	255	2,507	6,92,675	276	2,511	6,17,840	246	56,03,002	58,90,737	2,89,735	...		
Oudh and Rohilkhand (state)	287	740	1,96,245	265	797	2,51,240	315	18,43,114	23,27,385	4,84,171	...		
Eastern Bengal (state) (including metre and 2' 6" gauges)	281	813	2,26,362	278	813	2,36,580	291	23,10,536	24,84,045	1,74,409	...		
Bengal Central (f)	126	125	15,884	127	125	18,600	140	1,37,443	1,46,842	9,399	...		
East Coast (state)	107	266	23,045	87	353	31,424	89	1,75,346	2,84,612	1,09,266	...		
Metro gauge—													
Burma (state)	100	730	2,08,577	286	746	1,80,772	242	14,89,545	15,33,696	44,151	...		
Special gauges—													
Jorhat (state provincial)	44	28	1,193	43	28	1,358	48	9,273	11,095	1,822	...		
Cherra-Companyganj (state provincial)	60	8	473	59	8	640	80	4,120	5,931	1,811	...		
TOTAL	244	5,217	13,64,454	262	5,381	13,38,514	249	1,15,72,388	1,26,86,742	11,14,355	...		
Lines worked by guaranteed companies.													
Standard gauge—													
Great Indian Peninsula (g)	396	1,490	9,84,251	661	1,490	7,56,479	508	87,61,309	70,01,020	...	17,60,289		
Bombay, Baroda and Central India	801	461	3,71,606	806	461	3,55,000	770	28,87,673	29,07,638	19,965	...		
Madras	237	840	2,49,241	297	840	2,20,900	263	17,08,053	18,17,057	1,09,004	...		
TOTAL	522	2,791	16,05,098	575	2,791	13,32,379	477	1,33,57,035	1,17,25,715	...	16,31,320		
TOTAL (GUARANTEED AND STATE)	313	16,180	54,71,786	338	16,549	51,61,660	312	4,62,12,862	4,53,94,222	...	8,18,640		
Assisted companies.													
Standard gauge—													
Delhi-Umballa-Kalka	167	161	25,172	156	161	29,177	181	2,03,700	2,22,391	18,691	...		
Tarkessur	308	22	6,744	307	22	6,773	308	54,272	56,454	1,732	...		
Metro gauge—													
Rohilkund and Kumaon (Company section)	149	67	8,829	132	66	8,401	127	72,582	45,803	...	26,779		
Bengal Doonars	80	32	1,987	62	36	2,050	74	20,767	24,460	3,693	...		
Dibru-Sadiya	133	78	11,148	143	78	12,765	164	92,353	1,00,990	8,637	...		
Special gauge—													
Darjeeling-Himalayan	232	51	12,427	244	51	12,528	246	84,369	93,193	8,824	...		
TOTAL	166	411	66,507	161	414	72,294	175	5,28,403	5,43,291	14,798	...		
Lines owned by native states and worked by other agencies.													
Standard gauge—													
The Nizam's guaranteed state	185	333	65,034	195	333	74,134	221	4,87,320	5,82,057	94,737	...		
The Gaekwar's Pellad	112	13	1,237	95	13	1,280	98	10,996	10,120	...	876		
Rajpura-Bharinda	102	108	19,959	185	108	57,544	533	1,45,826	3,40,223	1,94,397	...		
Kolar Gold-fields	306	...	...	...	10	1,190	119	...	18,884	...	...
Metro gauge—													
Southern Mahratta (Mysore section) (h)	88	362	32,494	90	362	29,717	82	2,66,900	2,91,986	27,086	...		
The Gaekwar's Mohsana	98	93	8,884	96	93	7,180	77	81,587	60,118	...	21,449		
Kolhapur	92	29	2,637	91	29	2,545	88	18,819	18,993	174	...		
Special gauge—													
The Gaekwar's Dabhol	81	72	6,394	89	72	4,430	62	49,512	32,856	...	16,656		
Cooch Behar	30	22	670	30	22	1,220	55	3,412	10,600	7,228	...		
TOTAL	130	1,032	1,37,349	133	1,042	1,79,240	172	10,64,372	13,67,947	3,03,575	...		
Lines owned and worked by native states.													
Metro gauge—													
Bhavnagar-Gondal-Junagarh-Porbandar	131	334	53,727	161	334	44,437	133	3,62,117	3,40,832	...	21,285		
Jetalpur-Rajkot	68	46	4,063	88	46	4,672	102	25,711	30,307	4,596	...		
Jodhpore-Bikaner	75	364	29,742	82	364	19,370	53	2,39,340	1,78,738	...	6,602		
Special gauge—													
Morvi	75	94	8,435	90	94	7,699	82	61,463	57,712	...	3,751		
TOTAL	97	838	95,967	115	838	76,178	91	6,88,631	6,07,589	...	81,042		
GRAND TOTAL	200	18,461	57,71,400	313	18,843	54,80,372	201	4,84,94,358	4,70,13,049	...	5,81,390		

(a) Includes the Bhopal-Itarsi railway.

(b) Includes the Godhra-Rutlam railway.

(c) Includes the Guntakal-Mysore frontier section.

(d) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(e) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(f) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(g) Includes the Wardha Coal, Dhond-Nannad, Khámgaon, and Amroli railways.

(h) Includes the Mysore-Nanjangod and the Yessantpur-Mysore frontier sections.

CALCUTTA, the 15th March, 1895.

H. P. BURT,
Offg. Under Secretary.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
RAILWAY STATISTICS.

No. XLVII of 1894-95.

STATEMENT OF APPROXIMATE GROSS EARNINGS OF INDIAN RAILWAYS.

N.B.—As regards the figures in column *Total Earnings* from 1st April 1894, audited figures have been used as far as possible.

RAILWAY.	Average earnings per mile per week in 1893-94.	WEEK ENDING 3RD MARCH 1894.				WEEK ENDING 2ND MARCH 1895.				Earnings from 1st April 1893 to 3rd March 1894.	Earnings from 1st April 1894 to 2nd March 1895.	Increase.	Decrease.
		Mean mileage worked.	Earnings.		Mean mileage worked.	Earnings.							
			Total.	Per mile open per week.		Total.	Per mile open per week.						
State lines worked by companies.													
<i>Standard gauge—</i>													
East Indian	609	1,634	11,75,906	730	1,687	11,84,162	702	4,69,40,977	4,81,13,502	11,72,525	...		
Bengal-Nagpur	149	862	1,84,860	214	862	1,85,993	216	58,98,899	59,64,292	65,393	...		
Indian Midland (a)	132	752	1,24,990	166	752	1,23,843	165	46,97,309	52,10,324	5,13,015	...		
Bezwada extension	95	31	2,546	121	31	3,005	143	96,167	1,61,890	65,723	...		
<i>Metro gauge—</i>													
Rajputana-Malwa (b)	261	1,699	5,88,231	346	1,790	5,42,110	303	2,11,07,356	2,30,51,783	19,44,427	...		
Palanpur-Deesa	41	17	994	58	17	1,060	62	(c) 10,897	36,099	25,202	...		
South Indian	144	1,043	1,46,770	141	1,042	1,59,160	153	72,17,063	76,47,254	4,30,191	...		
Máyavaram-Mutput	...	...	...	...	...	...	...	...	(d) 1,92,698	1,92,698	...	
Southern Mahratta (e)	100	1,165	1,33,699	115	1,165	1,30,989	112	55,16,453	57,33,060	2,16,607	...		
Bengal and North-Western (f)	132	756	1,22,634	162	756	1,38,240	183	47,72,713	51,76,110	4,03,397	...		
Rohilkund and Kumaon (Lucknow-Bareilly section)	67	223	21,604	97	231	19,160	83	6,97,910	8,60,589	1,62,679	...		
TOTAL	250	8,172	25,02,234	306	8,377	24,90,767	297	9,69,55,744	10,21,47,601	51,91,857	...		
State lines worked by the State.													
<i>Standard gauge—</i>													
North-Western (state) (g)	232	2,507	6,92,675	276	2,511	6,17,840	246	2,75,46,883	3,00,61,963	25,15,074	...		
Oudh and Rohilkhand (state)	242	740	1,96,245	265	797	2,51,240	315	81,93,542	1,02,31,274	20,37,732	...		
Eastern Bengal (state) (including metre and 2' 6" gauges)	309	813	2,26,362	278	813	2,36,580	291	1,17,59,775	1,33,10,003	15,50,228	...		
Bengal Central (h)	120	125	15,884	127	125	18,660	149	7,17,750	7,66,184	48,434	...		
East Coast (state)	71	266	(i) 23,045	87	353	31,424	89	(i) 6,46,396	14,41,626	7,95,230	...		
<i>Metro gauge—</i>													
Burma (state)	171	730	2,08,577	286	746	1,80,772	242	57,26,389	56,05,146	...	1,21,243		
<i>Special gauges—</i>													
Jorhat (state provincial)	49	28	1,193	43	28	1,358	48	65,809	68,636	2,827	...		
Cherra-Companyganj (state provincial)	54	8	473	59	8	640	80	20,579	24,395	3,816	...		
TOTAL	226	5,217	13,64,454	262	5,381	13,38,514	249	5,46,77,129	6,15,09,227	68,32,098	...		
Lines worked by guaranteed companies.													
<i>Standard gauge—</i>													
Great Indian Peninsula (j)	510	1,490	9,84,251	661	1,490	7,56,479	508	3,60,09,283	3,09,61,002	...	50,48,281		
Bombay, Baroda and Central India	638	461	3,71,606	806	461	3,55,000	770	1,39,20,947	1,45,07,916	5,86,969	...		
Madras	238	840	2,49,241	297	840	2,20,900	263	95,64,837	95,90,382	25,545	...		
TOTAL	440	2,791	16,05,098	575	2,791	13,32,379	477	5,94,95,067	5,50,59,300	...	44,35,767		
TOTAL (GUARANTEED AND STATE)													
	277	16,180	54,71,786	338	16,540	51,61,660	312	21,11,27,940	21,87,16,128	75,88,188	...		
Assisted companies.													
<i>Standard gauge—</i>													
Delhi-Umballa-Kalka	148	161	25,172	156	161	29,177	181	11,21,249	12,41,363	1,20,114	...		
Tarakesur	253	22	6,744	307	22	6,773	308	2,59,791	2,77,870	18,169	...		
<i>Metro gauge—</i>													
Rohilkhand and Kumaon (Company section)	137	67	8,829	132	66	8,401	127	4,24,171	3,80,515	...	43,656		
Bengal Doonars	77	32	1,987	62	36	2,650	74	1,21,824	1,28,280	76,456	...		
Dibru-Sadiya	130	78	11,148	143	78	12,765	164	4,81,702	4,99,075	17,373	...		
<i>Special gauge—</i>													
Darjeeling-Himalayan	238	51	12,427	244	51	12,528	246	5,84,293	5,89,202	4,909	...		
TOTAL	155	411	66,307	161	414	72,294	475	29,92,940	31,86,305	1,93,365	...		
Lines owned by native states and worked by other agencies.													
<i>Standard gauge—</i>													
The Nizam's guaranteed state	158	333	65,034	195	333	74,134	223	24,87,360	29,36,613	4,49,253	...		
The Gackwar's Petlad	92	13	1,237	95	13	1,280	98	50,951	63,262	6,311	...		
Rajpura-Bhatinda	129	108	19,999	185	108	57,544	533	6,71,148	14,12,912	7,41,764	...		
Kolar Gold-fields	...	...	...	...	10	1,190	119	...	(h) 94,876	94,876	...	
<i>Metro gauge—</i>													
Southern Mahratta (Mysore section) (l)	95	362	32,494	90	362	29,717	82	15,97,773	15,40,901	...	56,872		
The Gackwar's Mohana	75	93	8,884	96	93	7,180	77	3,24,354	3,17,604	...	6,750		
Kolhapur	77	29	2,637	91	29	2,545	88	1,05,120	1,11,550	6,430	...		
<i>Special gauges—</i>													
The Gackwar's Dabhoi	67	72	6,394	89	72	4,430	62	2,29,012	2,00,090	...	28,922		
Cooch Behar	20	22	670	30	22	1,220	55	(m) 9,258	44,308	35,050	...		
TOTAL	114	1,032	1,37,349	133	1,042	1,79,240	172	54,80,976	67,22,116	12,41,140	...		
Lines owned and worked by native states.													
<i>Metro gauge—</i>													
Bhavnagar-Gondal-Junagarh-Porbandar	118	334	53,727	161	334	44,437	133	18,49,718	16,26,804	...	2,22,914		
Jetalsar-Rajkot	60	46	4,003	88	46	4,672	102	(n) 1,28,718	1,47,313	18,595	...		
Jodhpore-Bikaner	54	364	29,742	82	364	19,370	53	8,98,583	9,85,994	87,381	...		
<i>Special gauge—</i>													
Morvi	67	94	8,435	90	94	7,699	82	3,04,398	2,92,642	...	11,756		
TOTAL	31	838	95,917	115	838	76,178	91	31,81,417	30,52,723	...	1,28,694		
GRAND TOTAL.													
	256	18,461	57,71,400	333	18,843	54,89,372	291	22,27,83,273	23,16,77,272	88,93,999	...		

(a) Includes the Bhopal-Itarsi railway.

(b) Includes the Godhra-Rutlam railway.

(c) Total earnings from 8th November 1893 to 3rd March 1894.

(d) Total earnings from 2nd April 1894 to 2nd March 1895.

(e) Includes the Guntakal-Mysore frontier section.

(f) Includes the Tirhoot state railway. Although for convenience classed amongst state railways, the company's section of this line is the property of the Bengal and North-Western Railway Company.

(g) Includes the Jammu and Kashmir and the Hyderabad-Umarkot railways.

(h) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(i) Includes the earnings of the Bezwada-Godavari section.

(j) Includes the Wardha Coal, Dronand-Manmad, Khamsaon, and Amraoti railways.

(k) Total earnings from 1st June 1894 to 2nd March 1895.

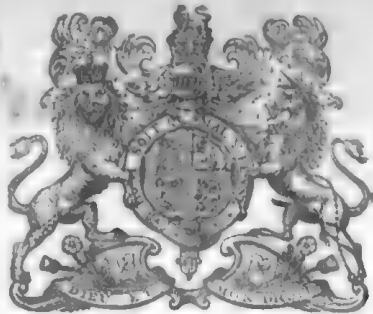
(l) Includes the Mysore-Nanjangud and the Yesvantpur-Mysore frontier sections.

(m) Total earnings from 15th September 1893 to 3rd March 1894.

(n) Total earnings from 12th April 1893 to 3rd March 1894.

H. P. BURT,

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OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The Debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

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GOVERNMENT OF INDIA.
FINANCE AND COMMERCE DEPARTMENT.

FINANCIAL STATEMENT FOR 1895-96.

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FINANCIAL STATEMENT FOR 1895-96.

PART I.

GENERAL REVIEW.

PRELIMINARY.

1. The Financial Statement for 1895-96 is, according to the now established practice, presented in two parts, *vis.*, Part II which goes through the subject in regular order and in detail, and Part I, which presents the same facts in a more general shape, and may be taken as my review of them. I do not consider myself tied down in this review to any particular order of statement, but hope by its means to give a general idea of the subject, leaving those who wish for greater details to refer to the second part. I have to give an account of a period of exceptional activity and anxiety in matters financial, and I shall do so the more clearly if I draw attention rather to the salient features of the year's history than to the mere arithmetic of the estimates.

2. The tabular statements, A and B, of revenue and expenditure, are prepared in the usual form (*vide* Appendix); but in the difference columns in which the increase and decrease under each head of Revenue or Expenditure are stated, I have excluded that part of the difference which arises solely out of the change of the rate at which the English revenue or expenditure is brought to account. It would be useless to be perpetually explaining that out of a stated difference under some particular head of (say) Rx. 100,000, Rx. 90,000 is due to difference in the exchange column, and only Rx. 10,000 was the real difference of revenue or expenditure which requires to be noticed as such.

3. I wish to draw attention to the new form we have given to Statement E, the statement of Net Revenue and Expenditure. This form follows, but is not in such great detail as, a "Return of the Net Income and Expenditure of British India" prepared by the Right Hon'ble Mr. Fowler for the House of Commons in July last. The arrangement of the heads is a suggestive one, and for that reason we have, in a separate abstract—Form F—given the figures for the ten years preceding 1893-94, taking them for the most part from the Parliamentary Return referred to.

ACCOUNTS OF 1893-94.

4. The Revised Estimate for 1893-94, which I presented last year, worked out to a deficit of Rx. 1,792,800; the actual result, in making up the accounts, is a deficit of Rx. 1,546,998, being Rx. 245,802 better than the estimate. It must be borne in mind in comparing this with subsequent years, that the accounts of 1893-94 included a charge for Rx. 1,060,954 for Railway construction under the Famine Insurance Grant, and that without this charge the deficit would stand at Rx. 486,044 only.

5. Of this difference Rx. 89,182 is due to revenue received on Imperial account in India, which was Rx. 66,748,382, against an Estimate of Rx. 66,659,200. Rx. 105,358 was due to Imperial expenditure in India, which was Rx. 42,502,442, against an Estimate of Rx. 42,607,800. Rx. 51,262 arose on the English account, including Exchange.

6. There are no differences between Revised Estimate and final outturn, which are large enough to require separate statement. The Revised Estimate

was made up at the exchange of 14·6 pence; the actual exchange realized upon the drawings and passing into the accounts was 14·5466 pence.

RATE OF EXCHANGE.

7. Before taking up the figures of the Revised Estimates of 1894-95, and the Budget Estimates of 1895-96, I desire to make a few remarks upon the subject of the rate of exchange at which they are made up.

8. The Secretary of State in March last announced his intention of drawing for £17,000,000 sterling, and we made up our estimates in the then precarious state of the Exchange market at 14 pence, but the actual rate had already fallen a little below that. During the month of April the rate maintained itself, slightly falling, a little over $13\frac{1}{2}d.$, but in May it rapidly fell below $13d.$, being quoted on May 18th at $12\frac{1}{2}\frac{7}{8}d.$ The effect of these low rates, or rather of the high rupee price of gold which accompanied them, was to bring into the market a quantity of gold for shipment to Europe, and a slight recovery took place in June, the Secretary of State's drawings during that month being all at about $13d.$ Again there was a falling off in July, followed by a sharp recovery, which lasted through August; the last drawing of August and the first one of September were at $13\frac{1}{8}d.$ and $13\frac{3}{8}d.$ respectively. The rate then rapidly fell, and from the latter part of September till the end of November it stood between $13\frac{3}{8}$ and $13\frac{1}{8}$.

9. We were many of us hoping to see a revival when the cold-weather export season set in, but the extraordinarily low prices of cotton and of wheat in the European markets stood grievously in the way of activity in the export trade, and rates continued to fall till the middle of January; the drawing of January 16th was mostly at the rate of $12\frac{1}{2}d.$ Since that date the rates have gradually recovered, and for two or three weeks now they have stood just under $13d.$

10. The following monthly figures are of interest in this connection:—

	DRAWINGS OF SECRETARY OF STATE.			IN LAKHS OF RUPEES.		
	Pounds sterling; 000 omitted.	Lakhs of rupees.	Average rate.	Net exports of gold.	Net imports of silver.	Net Council Bill and Treasure.
1894.						
January	98	16·4	14·408	1·4	166·0	181·0
February	1,023	178·0	13·786	18·1	124·4	284·3
March	1,915	331·2	13·870	32·0	98·6	397·8
April	1,368	241·0	13·625	19·5	43·8	265·3
May	2,251	416·1	12·979	52·1	30·5	394·5
June	1,490	274·6	13·024	120·3	29·2	183·5
July	1,086	201·6	12·927	56·6	91·3	236·3
August	1,665	300·5	13·301	52·5	69·2	317·2
September	894	159·0	13·492	31·0	73·6	201·6
October	1,381	248·6	13·329	—·6	19·9	269·1
November	962	174·5	13·232	24·4	28·9	179·0
December	1,203	223·2	12·937	42·5	52·8	233·5
1895.						
January	1,196	226·6	12·672	49·7	67·8	244·7
February	1,611	300·2	12·883	42·9	55·5	312·8

11. This export of gold is entirely a new feature. There was a slight export, *viz.*, 3½ lakhs worth in January and February 1893, but the remaining ten months of 1893 showed a total import of 124½ lakhs worth. The tide turned, it will be seen, exactly when the low exchange set in.

12. The drawings for the current year we estimate as follows :—

	£	R
Actual up to March 2nd . . .	15,178,900	27,79,10,000
Estimated additional . . .	1,821,100	3,38,80,000
TOTAL	17,000,000	31,17,90,000

giving a rate about 13'09 pence for the whole year, or, say, 18½ rupees. This rate, 13'09 pence, or 18½ rupees to the pound, is that at which we make up the Revised Estimate for the current year; and avoiding all speculations as to the future, we adopt the same rate in our Budget Estimates for 1895-96.

REVISED ESTIMATES OF 1894-95.

13. The Budget Estimates of the year 1894-95, when presented last March, showed, at fourteen pence exchange, a probable deficit of Rx. 301,900; had they been made up at the exchange 13'09 pence, which is all that is likely to be realized, they would, taking into account only that part of the difference which is due to the expenditure in the English account, have shown a deficit of Rx. 2,165,800. I am pleased to be able to say that the circumstances of the year have been so favourable, that we have not only made up this huge deficit, but are likely to close the account with a surplus estimated at present at Rx. 990,500, a better result apart from exchange by Rx. 3,156,300.

14. The first item in this great improvement is the Opium account, which gives us, under three heads, the following results :—

	Rx.
(i) Better revenue in Bengal, mostly due to enhanced prices obtained at the Calcutta sales . . .	796,800
(ii) Better revenue in Bombay, <i>i.e.</i> , larger exportations and higher pass fees . . .	134,600
(iii) Short expenditure in Bengal, mostly due to short payments to cultivators, owing to failure of crop . . .	610,000
Total improvement on above accounts	1,541,400

I do not congratulate myself upon the result shown under the third of these heads; I would much rather have paid the amount and had the opium. I shall presently deal with the question separately. Meantime I pass it over, with the remark, that though it brings about an improvement in the financial results of the year 1894-95, it is an improvement which has to be paid for in future years. It is, in some respects, not unlike the improvement which we might easily effect, for example, in our Military charges by the process of avoiding for a year the complete replenishment of our stores.

15. The other two items, however, aggregating Rx. 931,400, are a real improvement of revenue, except in as far as the high prices out of which they arise may encourage the consumers of Indian opium to have recourse to competing kinds. The price we estimated to realize in March last was only R1,070 per chest, but the prices obtained increased the moment the failure of the crop became known. In June to September we got about R1,307 on the average, and the price then rose gradually to R1,540 at February's sale. This price was, so far as we can make out, an unstable one, due to certain speculative

operations in the China Market. The speculation gave way, and the price collapsed to Rs. 1,327 at the sale of March.

16. The next leading cause of the improvement is in the unexpected productiveness of the new Customs duties, and the addition made to them, at the end of the year, of the Cotton duties. The total improvement under Customs Revenue is Rs. 930,100, while the expenditure account shows that we made ample provision for the increase required on account of establishment charges. It will be more convenient if I deal in a separate section with the subject of the Customs duties.

17. The third large contribution to the improvement in the results of 1894-95 is the account of Railway earnings—an improvement which may almost be called normal; for our Budget Estimates do not assume the progress that results from a fairly prosperous year, and accordingly if India enjoys what is on the whole a prosperous year, we may ordinarily expect the Railway returns to give us a considerable advance of revenue above what we have assumed in our Budget.

18. The items entering into this part of the estimates are as follow:—

	Budget. Rx.	Revised. Rx.	Better. Rx.	Worse. Rx.
State Railways—Gross Receipts	16,939,900	18,134,400	1,194,500*	
State Railways—Working Expenses	8,401,800	8,813,000		411,200
NET IMPROVEMENT	8,538,100	9,321,400	783,300	

* Includes 100 for exchange.

Of this net improvement of Rs. 783,300, Rs. 25,700 belongs to the Provincial share (in which a considerable deficiency in Burma balances a considerable increase in Bengal), and Rs. 757,600 goes to improve the Imperial surplus.

19. We have unfortunately to set against this gain on State Railways a falling off, to the extent of Rs. 406,500, on the Guaranteed Railways, which occurs almost entirely in the Great Indian Peninsula Railway, and is practically due to the failure of crops in part of the Central Provinces.

20. Only one other head need be specially noticed as contributing to the improvement in the results of 1894-95, namely, the Excise Revenue. This revenue is in its nature a progressive one, and has brought in this year Rs. 195,500 in addition to the Budget Estimates. The greater part of this improvement, Rs. 150,200, accrues to the Imperial account.

21. Against these improvements we have to set only one considerable deterioration, if such a term can fairly be applied to it. It is in the expenditure on account of interest on debt paid in India, the comparison here being as follows:—

INDIA IMPERIAL.	Budget. Rx.	Revised. Rx.
Interest		
State Railway interest	—615,500	—333,300
Irrigation	3,264,500	3,286,500
	653,900	654,000
TOTAL	3,302,900	3,607,200
INCREASE		304,300

Nearly the whole of this increase is due to the anticipation interest and brokerage paid in respect of the conversion of the 4 per cent. debt. The net amount paid on this account (including Rs. 20,400 which returns to us as Currency Department receipts) we reckon at about Rs. 301,000. The greater part of this is interest that would otherwise have fallen due to be paid in 1895-96.

22. It will be observed from the manner in which I have stated these figures that the rule by which we transfer a portion of our interest charges in India from the general head of interest on debt to be charged against State Railways and Irrigation Works, has brought about the anomalous result that the general head shows a *minus* figure. This is due to the fact that the amount of capital expenditure on these works is actually larger than the total amount of Public Debt outstanding in India, the expenditure in question having really been met, to a considerable extent, out of sterling loans, borne on our English Account. The *minus* entry is, therefore, the amount of the set-off against sterling interest on debt, which arises from our charging Railways with a larger amount of rupee interest than we actually pay. The result, taking the three heads together as I have above done, is quite correct, but it has obviously become an inconvenient way of stating facts, and we shall have to reconsider it.

23. The causes I have enumerated account for the following net improvement in the Revised Estimates—

	Better. Rx.	Worse. Rx.
Opium	1,541,400	
Customs Revenues	930,100	
State Railways	757,500	
Guaranteed Railways . . . . .	...	406,500
Excise	150,200	
Interest		304,300
	<hr/> 3,379,200	<hr/> 710,800
NET	<hr/> 2,668,400	

out of Rx. 3,156,300 to be accounted for.

24. The Revenue heads generally, other than those I have mentioned, almost all show slight differences to the good. The leading exception is the Land Revenue, where the receipts are Rx. 194,900 less than estimated. This is due entirely to the necessity of suspending collections in some parts of the North-Western Provinces, the Central Provinces, and Bombay. There has been no distress in any of these places, except, perhaps, in a limited area in the Central Provinces, and it will be found that the revenue which is postponed this year re-appears in next year's estimates. The figures in fact somewhat exaggerate the facts, for as I have had more than one occasion to point out, the financial year closes on March 31st in the middle of the busiest collecting season. Five to six crores of Land Revenue come in in the month of March, and an equal amount in the three months April to June; the postponement of half a crore of collections from March to a slightly later date, though administratively a small matter, means a difference of a crore between the finance accounts of the two years.

25. The expenditure heads also have almost all been kept well within Budget limits. Under Civil Departments we charge in India Rx. 13,907,300 against the Budget Estimate of Rx. 14,079,200—a saving of Rx. 171,900. It is under this head that the principal portion of the exchange compensation charges in the Civil Department come; they were estimated at Rx. 365,800, but by the fall of the rate of exchange, the amount actually paid comes to Rx. 402,200. The saving, therefore, apart from exchange compensation, is Rx. 208,300. There have been savings under practically every head, excepting that of General Administration, where the expenditure is Rx. 1,581,000, against an estimate of Rx. 1,546,000.

About two-thirds of the total, and a rather smaller proportion of the total savings, under this head are provincial.

26. The Finance Minister, after enumerating the causes which have contributed to producing in the Revised Estimates a better result than the Budget Estimates, has usually to wind up by deploring a mournful set-off in the excess of Military Expenditure. I am glad to say that this year I am exempted from this fate. The figures of the estimates are—

	Budget.	Revised.	Better.
Net Expenditure in England . £	4,394,400	4,305,600	88,800
Net Expenditure in India . Rx.	15,416,700	15,246,100	170,600

27. There are large savings in the Commissariat grant, amounting to Rx. 504,800, of which Rx. 375,000 are due to the prevalence throughout the year of low prices for articles of food. These and other savings have been enough, and more than enough, to meet the following excess charges:—

	Rx.
(1) Exchange compensation allowance	52,800
(2) Enhancement of British soldiers' pay, due to fall of exchange	357,800
(3) Excess over established strength of the British Army	35,000
(4) The Waziri expedition and connected Delimitation charges	202,500
TOTAL	<u>648,100</u>

28. There are of course numerous other differences, but these are the leading ones. We embarked last year on a policy of strict economy in this great head of expenditure. That policy has been steadily pursued throughout the year, with the hearty co-operation of the high military authorities, from the Commander-in-Chief downwards; and though there has been at least the usual progress in military efficiency, the Military Department are able to show that their expenditure, including all the special expenses arising during the year—and they are, as just shown, no small ones—has been kept well within Budget limits.

29. I may state that the Waziri Expedition is estimated to cost Rx. 285,000, but Rx. 90,000 come into the year 1895-96.

IMPORT DUTIES.

30. I have done with Revised Estimates, and before passing on to the Budget Estimates for 1895-96, this will be the most convenient place for a review, in its financial aspect, of the Customs legislation of 1894.

31. It will be remembered that the Government of India in March of last year, when finding itself face to face with a heavy anticipated deficit in its estimates, introduced in the Council a measure for the revival of the General Customs Duties which had been abolished in 1882. This measure came into force on March 10th, 1894, twenty-two days before the end of the financial year 1893-94; and I find that it added to the revenue of that year the following net amounts:—

	Rx.
Drugs, Medicines, etc.	3,495*
Articles of Food and Drink	18,871
Silver Bullion and Coin	3,697
Other Metals (including Manufactures)	36,105
Other Manufactures and Raw Materials	30,987
TOTAL	<u>93,155</u>

* A small amount of this comes under the old Tariff as Spirits.

besides a certain amount under Oils, due to the enhanced taxation of Petroleum and the like.

32. We estimated in last year's Financial Statement that these duties would add, after allowing Rx. 70,000 for Refunds, a net sum of Rx. 1,350,000 to our annual revenue, but we took only Rx. 1,200,000 into the estimates of the first year, 1894-95, of their operation. Our estimates were based on the figures of the import trade of 1892-93, which were unusually low; and our reduction of about ten per cent. for the first year's operations appears to have been quite unnecessary. The import trade has been fairly active during the current year, and the amount that the duties are now estimated to have actually produced is Rx. 1,733,000, which is classified as follows:—

	Annual amount estimated last year.	Estimated produce in 1894-95.
	Rx.	Rx.
Articles of Food and Drink	278,000	296,000
Drugs, Medicines, etc.	70,000	94,000
Silver Bullion and Coin	100,000	355,000
Other Metals and Manufactures of Metals .	238,000	208,000
Manufactured Articles	446,000	504,000
Raw Materials and Unmanufactured Articles .	74,000	121,000
Oils, including additional duty on Petroleum .	214,000	155,000
TOTAL	1,420,000	1,733,000

Add the duties under the old Tariff—

	Rx.
Arms and Ammunition	35,000
Duty on Petroleum	155,000
Liquors	621,000
	<u>811,000</u>
TOTAL OF BOTH	2,544,000
Deduct Refunds	57,300
NET	2,486,700

These figures show that the greatest part of the increase occurs under the head of imports of silver. We had no means of judging to what extent silver would be imported after the Mints were closed and the due course of remittance resumed, and we made a very moderate estimate. As shown in paragraph 10 above, the imports have continued on a very high scale. The silver, so far as we can trace it, gets absorbed among the population generally, though a small amount has gone to Native Mints; and Delhi appears to be the principal centre of dispersal. The fact that the import of silver has been so largely counter-balanced by an export of gold would seem to indicate that gold hoards in this country are being exchanged for silver; but after all the import, though it amounts to seven crores of rupees in value, only comes to sixty or seventy grains for every inhabitant of India.

33. The continuance of the low state of exchange rendered it abundantly evident in November and December that we would still have a considerable deficit to face in 1895-96, and that the hopes, which had warranted our exempting cotton goods from the General Tariff of March, were destined to disappointment. With the sanction therefore of Her Majesty's Government, bills were introduced on 17th December for the amendment of the Tariff, mainly by including cotton yarns and piece-goods in it, and for the levying of a countervailing excise duty on certain classes of goods manufactured in this country. These duties came into

force on December 27th, and we estimate that they will add to our revenue in 1894-95.

	Rx.
Sea Customs	354,100
Excise Duties	12,500
TOTAL	366,600
Deduct Refunds	7,500
NET	359,100

34. The estimate of Customs Duties—Imports—for 1895-96 stands as follows:—

	Revised Estimate, 1894-95. Rx.	Budget Estimate, 1895-96. Rx.
1. Arms, Ammunition, and Military Stores .	35,000	33,000
2. Liquors—		
Spirits	560,000	543,000
Other sorts	61,000	59,000
3. Articles of Food and Drink	296,000	292,000
4. Chemicals, Drugs, Medicines, and Dyeing and Tanning Materials	94,000	91,000
5. Metals and Manufactures of Metals—		
(a) Silver Bullion and Coin	355,000	250,000
(b) Other Metals and Manufactures of Metals	208,000	206,000
6. Oils	310,000	369,000
7. Manufactured Articles	504,000	511,500
8. Raw Materials and Unmanufactured Articles	121,000	118,000
9. Cotton Goods—		
(a) Sea Customs	354,100	1,440,000
(b) Excise Duties	12,500	75,000
TOTAL IMPORT AND COTTON DUTIES	2,910,600	3,987,500
Deduct Refunds	64,800	118,100
NET	2,845,800	3,869,400

35. The effect of the Customs legislation is therefore to raise the standard of revenue from Rx. 786,500 (Rx. 811,000 *minus* Rx. 24,500 on account of refunds), the produce in 1894-95 of the old Tariff duties, to Rx. 2,845,800, the produce in the same year of the new Tariff, and to Rx. 3,869,400, the full estimate of a year's produce made in the Budget Estimates of 1895-96. The total increase comes to Rx. 3,082,900.

BUDGET ESTIMATES, 1895-96.

36. The Budget Estimates of 1895-96 have to be made up, as already stated, at the exchange of 13'09d., and, comparing our prospects in a general way with the Budget Estimates of 1894-95, the main differences foreseen before entering into details are these—

- (1) We have to provide for the worse exchange on English expenditure, which on £15,850,000 comes to Rx. 1,887,000.
- (2) We have to provide for exchange compensation on a higher scale; this year our payments were in the Budget Estimate based on an exchange rate of 14 pence, and were estimated, all departments

included, to cost Rx. 1,113,300, which, however, was probably, at that rate, an over-estimate. In 1895-96 the lower rate of exchange enhances the probable payments to Rx. 1,456,500, and of this excess, Rx. 236,800 is on Imperial Account.

- (3) Another item due to the same cause is the enhanced rate of payment to British soldiers; for the British soldier being entitled to a sterling rate of pay, we have to estimate the charge on this account at Rx. 379,900 more than it was taken in last year's estimates.

The fall of exchange, therefore, under these three heads adds Rx. 2,503,700 to the charges of 1895-96, as compared with those included in our last year's estimates.

37. We have also this year to do without the temporary relief we obtained (1) by levying contributions of Rx. 405,000 from the Provincial Governments; (2) by reducing the scale of Military Works and of Civil Works to the lowest possible figure. During 1894-95 we have been practically carrying on without any new works, so far as the Imperial account was concerned, and we must this year provide about Rx. 150,000 under the former and Rx. 130,000 under the latter, which last year we cut out. These three items add Rx. 685,000 to the burdens of the coming year.

38. There is a further annual burden which we have, for reasons which I shall afterwards explain, been obliged to undertake, in raising from 5 rupees to 6 rupees the payment we make to cultivators, under the Opium Agencies, for crude opium delivered. This may be put down as adding in an ordinary year about Rx. 360,000 to our expenditure; to which we may add another Rx. 100,000 for the necessity of supplementing our operations by purchases in Malwa.

39. Against all these measures we have one item of saving. The operation of the debt conversion reduces our charges by Rx. 524,800, including about Rx. 102,800 on account of debt outstanding unconverted, and therefore either discharged or awaiting discharge, but at any rate not bearing interest. Our balances are large enough to enable us to repay this debt without, at present at least, raising new debt in its place.

40. We approach therefore our Budget Estimates with the following burdens added to those which in last year's estimates resulted in a deficit of Rx. 301,900.

	Rx.
Charges dependent on exchange	2,503,700
Cessation of special reductions of expenditure	685,000
Additional opium payments	460,000
	<hr/>
TOTAL	3,648,700
Deduct saving in interest	524,800
	<hr/>
NET	3,123,900

41. It was this prospect which, as I have already explained in dealing with the Revised Estimates, induced us to apply to the Legislature in December last for permission to add duties on cotton goods to our Import Tariff. Although aware that the Customs duties had been more productive than we estimated in March 1894, it was evident that we had still a very large margin between Expenditure and Revenue to fill up. I have just shown that these Cotton duties add Rx. 1,515,000 (or Rx. 1,455,000 if we allow for Refunds) to the resources which were available to us at the time of our last Budget Estimates, and to this we may add Rx. 427,900 by reason of the higher estimate we consider ourselves warranted in now making of the productiveness of the other Import Duties.

42. This general forecast of the estimates for 1895-96 stands thus:—

	Rx.	Rx.
Deficit of 1894-95	301,900	...
Further burdens—net	3,123,900	3,425,800
Less Cotton Duties and other improvements in Customs Revenue . . . . .	...	1,882,900
Result, a deficiency of . . . . .	...	1,542,900

The question is whether the general advance of our Railway and other Revenues avail to make up this deficiency, and whether our estimates of expenditure under heads other than those above referred to, show a diminution in the burden to be borne.

43. A reference to the detailed estimates will show that these causes have operated to cover the whole of this deficiency, and that we anticipate on the whole account, after meeting certain special charges, a surplus of Rx. 46,200. This surplus, like that of the Revised Estimates, is the surplus *before* the consideration of the Famine Assurance Grant for Railway construction, and of course is too small to permit of our making any such grant out of Revenue.

44. Taking first of all the Railway earnings, the following figures show that we can anticipate for 1895-96 a better return by Rx. 816,300 than the Budget of 1894-95 contained:—

	Accounts, 1893-94. Rx.	Revised, 1894-95. Rx.	Budget, 1895-96. Rx.
State Railways—			
Gross earnings	16,879,107	18,134,400	18,001,900
Working expenses	8,263,973	8,813,000	8,697,000
Net	8,615,132	9,321,400	9,304,900
Guaranteed Railways—			
Net earnings	3,383,812	3,039,000	3,495,000
TOTAL	11,998,944	12,360,400	12,799,900

45. Under Land Revenue we estimate for Rx. 666,000 more than in the Budget of 1894-95. The greater part of this is, as I have already explained (paragraph 24), Revenue postponed from 1894-95. The estimate in fact covers more than one year's Land Revenue, though as progress in settlement is fairly active all over India, it is quite possible that a year or two will suffice to enhance the standard to an equality with the figure now taken.

46. Under Opium we estimate for Rx. 467,000 more than we took twelve months ago; the estimate of last year was admittedly a very low one, based on low prices and somewhat scanty sales. We have still the scanty sales, but we consider ourselves justified in taking Rx. 1,300 as the probable price.

47. Stamps and Excise give us what may be called normal increases, aggregating Rx. 303,100; and the other heads on the Revenue side mostly promise better results than last year, except that there is a serious falling-off in the irrigation estimates of the North-West Provinces.

48. The items I have mentioned make up an improvement of Rx. 1,849,900 on the Imperial Account:—

	Rx.	Imperial share. Rx.
Railways	816,300	787,700
Land Revenue	666,000	403,100
Opium	467,000	467,000
Stamps and Excise	303,100	192,100
		1,849,900

I need not enter upon the discussion of smaller differences. I have noted all the important ones, except, perhaps, an enhanced expenditure under Minor

Works—Irrigation, due mostly to enhanced grants for certain works in the Bombay Presidency. The amount of improvement which I have just stated would, when compared with the initial deficiency of Rx. 1,542,900, give a surplus of Rx. 307,000; and the surplus we declare, namely, Rx. 46,200, may be represented as this amount of Rx. 307,000, increased by numerous smaller differences to Rx. 376,200, and then diminished by two special charges, amounting to Rx. 330,000 which I have to mention under the head of Army.

49. In the Army figures the comparison with last year's Budget Estimates is as follows:—

	Budget, 1894-95.	Budget, 1895-96.	Increase.
Net Expenditure in England . £	4,394,400	4,393,900	—500
Net Expenditure in India . Rx.	15,416,700	16,286,000	869,300

Of this increase of Rx. 869,300, I have already taken into account the portion due to Exchange, namely, Exchange Compensation, Rx. 144,200, and the increase in British soldiers' pay, Rx. 379,900: total, Rx. 524,100, so that the real increase in the Military Estimates in India, apart from Exchange, is only Rx. 345,200, namely, the two charges I have mentioned, and a further amount of Rx. 15,200.

50. As usual, a large number of items contribute to this last difference. Waziristan and the Boundary Demarcation require a special provision of Rx. 107,400, and the construction of a trans-frontier post requires Rx. 32,500; certain new regulations as to good conduct pay and as to lance ranks in the British Army made a demand on us for Rx. 44,400; the new distribution of the Army into four commands requires an addition of Rx. 11,300, besides the Rx. 10,000 provided last year; a new and very necessary arrangement for hutting native troops requires an annual grant of Rx. 13,000 for some years, beginning with the present year; and the fall of Exchange adds Rx. 13,000 to the provision necessary for purchase of Colonial horses for remounts. Against these we can put some savings, of which the principal ones are expected less expenditure on Commissariat supplies, Rx. 164,000, and in Ordnance supplies, Rx. 18,500; the abatement of a special mobilization charge of Rx. 38,200, and of some other special charges that appeared in the Estimates of 1894-95.

51. Of the two special charges, the first is an amount of Rx. 150,000, which we desire to set aside in order to provide for the preparations we have thought it necessary to make for military operations that may be forced upon us in consequence of difficulties in Chitral. This is not to be understood as an estimate of the probable cost of these operations if they are undertaken. But we must be in a position to cross the frontier, and we consider it necessary to provide Rx. 150,000 in our ordinary Estimates for this purpose.

52. The remaining amount, Rx. 180,000, arises out of an announcement which I have a very great pleasure in being charged with the duty of making. The pay proper of the Native sepoy has been seven rupees a month since 1796, but in addition to this he enjoys other allowances, some of which are common to the whole force, like compensation for dearness of provisions, and some are special concessions, which apply only to portions of the forces. These last were mostly given under conditions which are no longer applicable, and they create in some cases undesirable inequalities of treatment.

The necessity for an increase in the general scale of sepoy's allowances has for some time past become increasingly evident to all engaged in the administration of India; and when some months ago the present Commander-in-Chief urged that the measure could no longer be postponed, the Government unanimously accepted the conclusion. Some details still remain to be settled, and I cannot do more at present than indicate in general terms that it is intended that from

July 1st next no soldier of the dismounted branches of the Native Army shall get less than nine rupees a month.

This increase of allowances for the force of about 110,000 men is estimated to cost Rx. 260,000 a year, but we have to provide in 1895-96 for less than a full year's charge, that is, for Rx. 180,000 only.

QUESTIONS RELATING TO BENGAL OPIUM.

53. In discussing the estimates, I have referred more than once to the subject of the Opium Revenue, stating that I would deal with the subject in a special section. During the year the Government had occasion to review the position and prospects of the Opium Revenue of Bengal. Some years ago the Government established as a sort of standard to be aimed at the number of 57,000 chests as the proper number to be sold in a year, and their policy was to maintain, in their production, a sufficient reserve of chests to enable them to bring forward this number for sale with fair regularity.

54. We had up till 1887-88, inclusive, several good years of production, the average of the last five years being 64,500 chests; and in the sales of 1889, fixed on the basis of the production of that year, we adhered to our standard of 57,000 chests, and were able also to add 12,500 chests to the reserve, which on January 1st, 1890, stood at 49,705 chests.

55. But after that year we entered upon a cycle of bad years. We may take it that the measure of production in an average year is '20 maund per acre; we produced '22 during the five years ending 1887-88, but for the next five we came down to an average of '17. Moreover, we not only produced less per acre, but the cultivators were discouraged by a series of bad years, and the average cultivation fell from 553,000 acres in the first quinquennial period to 473,000 during the second. Each year we hoped for an improvement, and each year, though we greatly reduced the sales, we were drawing upon our reserve to make up a fair tale of sales, believing it impossible, by the law of averages, that the next season should fail to restore in some degree our position. When I made the financial statement last year, we believed we were on the eve of harvesting a very good crop; but such is the precarious nature of the opium crop, that within a month we found that the poppies were deficient in juice, and we presently realized that the crop to be garnered was the worst on record. The ratio of productiveness diminished to '13, and the produce of provision opium, after reducing to a minimum the necessary manufacture of excise opium, was only 33,328 chests. We were obliged very greatly to limit the sales for 1895, and the reserve is absolutely exhausted. The amount to be sold in 1895 is only 37,260 chests.

56. We have gained very greatly in the enhanced price we have obtained in this restricted market, but probably the disturbed state of affairs in China has given freer entrance to our opium and served to aid the enhancement in price.

57. We, however, have long ceased to have a monopoly of opium supply in China, and we have to steer between the two opposing policies of risking our position in the market by restricting the quantity supplied, and risking the prices we obtain by sending too much into the market. We have no doubt that at our present rate of sale the risk we are running is the first of these two risks, and we consider ourselves under an obligation, in our own interests, to restore the standard of production with a view of increasing the amount sold, as well as of setting aside a reserve, which will enable us to maintain a pretty equal supply.

58. We considered under these circumstances it was wise to increase from Rs 5 to Rs 6 the rate paid to the cultivator for crude opium, and so far as we can judge, this increase has produced the desired effect—in the Benares Agency at least—of preventing a serious falling-off in the area under cultivation. We have

also made arrangements for the purchase of crude opium in Malwa, which we can manufacture into excise opium, so as to set free as much as possible of the produce of the Agencies for manufacture for export. The future sales we do not definitely settle till June, but it is desirable on the present occasion to say that unless we can manufacture more than 52,000 chests out of our Agency produce, we shall not increase the sales of 1896 beyond 42,000 chests.

CONVERSION OF THE RUPEE DEBT.

59. My predecessor, Sir David Barbour, in raising a Rupee Loan in 1893 at $3\frac{1}{2}$ per cent. interest laid a foundation for a general reduction to that rate in the interest borne by our securities. That loan was raised at an average rate of $\text{Rs } 96-3-2\frac{1}{2}$, but the price quickly rose, and at the date of the last financial statement it stood above par; by June it had risen to $2\frac{1}{2}$ per cent. premium. This price, and our very large cash balance, in which we had some 8 to 10 crores (*i.e.* millions of *Rx.*) to spare, convinced us, and also created an impression among the public, that the opportunity had come to attempt a reduction of the general rate of 4 per cent. at which our securities stood.

60. The amount of debt to be dealt with was over 95 crores (millions of *Rx.*), of which 27.3, 24.5, and 35.5 were held respectively under the loans of 1842-43, 1854-55, and 1st May 1865, the balance being divided over five smaller loans. About 25 crores of this amount, chiefly of the 1854-55 Loan, was held in England.

61. It is unnecessary to explain the precise considerations which determined the details of our programme. The main considerations were the necessity of having the operation complete by the month of November, and of so arranging it that our spare cash balance of 8 to 10 crores was, at every stage, a sufficient backing for each immediate operation. As a matter of fact, except under the first notification, when we risked, in the event of complete failure, a possible obligation of having to discharge 19 or 20 crores, we at no time stood any chance of having to meet, in the form of discharge of debt, more than could easily be met out of our unusually ample cash balances; and, of course, this circumstance, sufficiently well known, was a strong inducement to the holders of the debt to come in for conversion. Indeed, as the price of the $3\frac{1}{2}$ per cent. loans never stood at a lower figure than *Rs* 103 during the whole operation, they had everything to gain, and nothing to lose, by accepting our terms of conversion, rather than taking discharge.

It fell just below *Rs* 103 in the first week of August, but in that week no conversion operation was in progress.

62. Our first notification issued on 30th June, and announced the discharge of the 4 per cent. loan of 1842-43, with option of accepting reduction of rate of interest to $3\frac{1}{2}$ per cent., the reduced rate having effect from August 1st, 1895, and being guaranteed till August 1st, 1904. The outstanding amount of this loan was about 19 crores in the hands of the public, and a little over 8 in the currency investment. We offered the same terms of conversion to holders of other loans at the same time, and hinted that if they did not accept, they might have to accept less favourable terms in future.

63. We allowed the usual period of a month for acceptance of our terms, and when we came to make up accounts (the completion of which always took a little time, as we received notes for conversion at every treasury in India), we found that the compulsory conversion (that of the 1842-43 Loan) had been almost universally accepted, and that about 14 crores of other loans had also been tendered.

64. Our next step was to advertise, on August 13th, a portion of the 1865 Loan, offering conversion on terms one-quarter per cent. worse than the original ones; but at the same time we re-opened, for a fortnight, both in respect of this,

and of other loans, the terms of voluntary transfer offered under the first notification. A few days afterwards we similarly notified two petty loans that stood upon our books. This was really the critical part of the operation—the portion of it which settled the question whether or not we would be able to carry it through. The plethoric condition of the London money market, which declared itself, especially in the month of August, combined with the success we had obtained in the first operation to bring in tenders for optional conversion at a rapid rate. And when at the end of the fortnight, for which the original terms

These figures will precisely not agree with the figures given in Part II. I am dealing here with the information we possessed at the time, and not with the totals as afterwards collected and made up.

were open, we collected our information, we found that we could account for about 66 crores as converted, namely, about 38 compulsorily and 28 optionally.

65. The outstandings were now, at the outside, 14 crores of the 1854-55 Loan (in which the English holding had been reduced by optional conversions to a little over $6\frac{1}{2}$ crores), 9 crores of the 1865 Loan, and 6 crores distributed under other loans.

66. We notified the 1854-55 Loan at once (September 1st), bringing forward still farther, namely, to 31st December 1894, the date from which the reduction of interest was to have effect, and we offered optional conversion to other outstanding holders on the same reduced terms (3rd September). When the first fortnight of this notification was over, the total outstanding balance was reduced to $10\frac{1}{2}$ crores, of which, however, we were pretty confident that returns not yet received would account for one or two crores.

67. A final notification on 20th September applied still further reduced terms of compulsory conversion, or discharge, to the remaining outstandings.

68. We knew that we had only 4 or 5 crores remaining unconverted, and with the aid of the Public Debt Offices we set to work to re-examine the returns, for it will still be a little time before the operation will have completely passed into the accounts. The result as known on the 9th March 1895 was as follows:—

[The figures are Rs., omitting 000.]	Balance on 30th June 1894.	Converted into $3\frac{1}{2}$ per cent. guaranteed.	Balance unconverted.
1. Loan of 1832-33 . . .	617	554	63
2. Loan of 1835-36 . . .	1,560	966	594
3. Loan of 1842-43 . . .	27,316	25,980	1,336
4. Loan of 1854-55 . . .	24,448	23,118	1,330
5. Transfer Loan of 1st May 1865	25,536	34,113	1,423
6. Reduced Loan of 16th January 1879	5,617	5,232	385
7. Mysore Family Loan . . .	50	50	...
8. East India Railway Com-muted Stock	5	5	...
TOTAL	95,149	90,018	5,131

69. We took the opportunity offered by the conversion of simplifying our loan accounts by abolishing the first two and the last two of the above list; that is, the terms of conversion offered in these two cases included transfer into one or the other accounts. The result is that, in lieu of the above eight heads, we have now on our books only four accounts, the four guaranteed $3\frac{1}{2}$ per cent. loans, as they are now called, all held under precisely the same conditions, and differing only in respect of the half-yearly dates on which interest is payable.

70. These and the two previously existing $3\frac{1}{2}$ per cent. loans, which aggregate a little over $3\frac{1}{2}$ crores, and the conditions of which differ from the above only in

respect that they are not guaranteed against discharge before August 1st, 1904, summarize, with one small exception, the whole of our rupee public debt.

71. The option of conversion into $3\frac{1}{2}$ per cent. guaranteed debt having closed on October 3rd, we proceeded, by a notification on October 8th, to offer the holders of the above-stated unconverted balance of Rx. 5,131,000 the option of taking, on certain terms involving surrender of accrued interest, unguaranteed paper of $3\frac{1}{2}$ per cent. if they preferred it to taking discharge. These terms of conversion are still open, and up to the 9th March the balance in question was thus accounted for—

[The figures are Rx., omitting 000.]	Unconverted balance as above.	Converted into $3\frac{1}{2}$ per cent. unguaranteed loans.	Discharged under original notifications.	Still outstanding on 9th March.
Loan of 1832-33 . . .	63	2	8	53
Loan of 1835-36 . . .	594	82	5	145 + 362*
Loan of 1842-43 . . .	1,336	786	153	397
Loan of 1854-55 . . .	1,330	434	574	322
Loan of 1865 . . .	1,423	533	170	720
Loan of 1879 . . .	385	171	64	150
TOTAL . . .	5,131	2,008	974	1,787 + 362

* The Rx. 362,000 separately shown appertain to the Husseinabad endowment referred to in Act XV of 1878 and held by the Government in trust. Either most of it, or the whole of it, will be converted after the completion of an examination of the original transactions out of which it arose.

72. According to present appearances our new $3\frac{1}{2}$ per cent. securities bear as high a value in the market as the 4 per cent. did a year ago; and what is quite as important, the reduction of interest has not had any effect in quickening the flow of securities from the English to the Indian market, about Rx. 909,300 having been transferred in eleven months of this year, against Rx. 1,247,000 last year.

73. The annual saving in interest which will accrue from the conversion is about 46 lakhs of rupees; but, as about 4 lakhs of that amount arises in respect of securities held in the currency investment, the net saving on the Revenue Account is about 42 lakhs (Rx. 420,000). But there will be a further temporary saving, by the discharge of the 97 lakhs above-mentioned which will not require immediate replenishment, and also by the cessation of current interest on the 215, or rather 179 lakhs (see the note in the last column).

74. I would not be doing justice if I passed from this subject without a word of acknowledgment to the Bank of Bengal for the extremely efficient manner in which it coped with the immense mass of work which the conversion operations threw upon it. Each stage of the work was necessarily sprung upon the Bank without any warning, but the Directors, and their Secretary, Mr. Cruickshank, were able, by rapid organization of their forces, to meet the whole of the demands upon them without a single hitch of any kind. The acknowledgments of the Government have been conveyed both to them and to the other two Presidency Banks.

CAPITAL OUTLAY.

75. I have already stated—and it will be no matter of surprise—that we are not yet in a position to re-introduce the Famine Insurance grant. We charge against this head in 1895-96 a small amount, namely, Rx. 50,000 for Irrigation Works and Rx. 5,000 for Famine Expenditure; and we take from it also, though we charge under Railways, Rx. 366,800 in respect of the deficiency of interest on the Bengal-Nagpur and Indian Midland Railways, giving a total of Rx. 421,800. But we have no surplus to devote to the construction of Protective Railways, and the Famine Insurance grant must for the present remain in partial abeyance.

76. Although we did not provide for any Famine Insurance grant for Railway Construction in the Budget Estimates of 1894-95, I explained at the time that we

were nevertheless really providing for the obligations imposed upon us in that respect. This is even more abundantly evident now that our revised estimates have resulted in a handsome surplus, for the following figures will show that this surplus, though it has not as a matter of account been transferred to and granted from Famine Insurance, has, as a matter of fact, been largely spent upon the East Coast Railway, which is the principal remaining item in the Protective Railway programme :—

	Budget. Rx.	Revised. Rx.
Surplus on the Revenue Account . . . . .	...	+990,500
Railway Construction on Capital Account	3,450,000	4,610,000*
Irrigation	550,000	590,000
TOTAL CAPITAL OUTLAY	4,000,000	5,200,000

* Includes Rx. 768,000 spent upon East Coast Railway.

The amount allotted to Railway Construction was considerably enhanced during the year, and we have thus, as a matter of fact, utilized our surplus by spending it upon Railway Construction, though we have not for that purpose passed it through the Famine Insurance Account.

77. The Budget for 1895-96 provides for construction, on Capital Account, of Rx. 3,700,000, Railways, and Rx. 700,000, Irrigation: total Rx. 4,400,000. These figures include Rx. 500,000 on account of the East Coast Railway, which there are further projects for connecting with Calcutta, though they are not far enough advanced to find a place in our estimates. Besides the State outlay just mentioned, there will be expenditure on the Assam-Bengal line to the extent of £500,000 against debentures raised under the contract with the Company.

DEBT AND REMITTANCE.

78. The Secretary of State's account for the two years 1893-94 and 1894-95 may be taken as showing to what extent it has been necessary for him to increase the debt of India, in consequence of the failure of remittance in 1893-94. The figures of the two years are as follow :—

	Accounts, 1893-94.	Revised Estimate, 1894-95.	TOTAL.
Net Receipts—	£	£	£
Council Bills	9,530,235	17,000,000	26,530,235
Permanent Debt—			
Principal transactions	1,386,000	6,000,000	7,386,000
Others	48,785	—4,300	44,485
Temporary Debt	6,000,000	—4,000,000	2,000,000
Deposits, Advances, etc.	934	3,400	4,334
Opening Balance	2,268,388	1,300,564	2,268,388
TOTAL	19,234,342	20,299,664	38,233,442
Net Outgoings—			
Expenditure	15,633,361	15,594,500	31,227,861
Capital expenditure	725,084	823,200	1,548,284
Transactions on account of			
Railway Companies	654,903	530,700	1,185,603
Remittance Account with India	920,430	905,100	1,825,530
Closing Balance	1,300,564	2,446,164	2,446,164
TOTAL	19,234,342	20,299,664	38,233,442

79. The latest figures show that the remittances of the current year may fall somewhat short of our estimated figure of £17,000,000, but we may, I think, after the remittance of an amount approaching £17,000,000 sterling during the current year, say that the disturbance due to the failure of remittance in 1893-94 has ceased to have effect; and we see now that its effect has been the increase of sterling debt by—

	£
India 3 per cent. Stock	6,000,000
3½ per cent. debentures	1,386,000
Temporary Loans	2,000,000
TOTAL	9,386,000

Against this we may take—

Capital outlay charged in India and in England—

	Rx.
1893-94	3,621,252
1894-95 (Revised)	5,200,000
Permanent debt paid off in India—net—	
1893-94	890,574
1894-95 (Revised)	1,200,200
Increase of cash balance in India, March 31, 1893, to March 31, 1895	7,407,732
TOTAL	18,319,758
Deduct—Loan of 1893	3,499,100
NET	14,820,658

80. So far as at present anticipated there will be no borrowing, either in sterling or in rupees, in 1895-96, although the temporary loan of £2,000,000 which falls due in May will have to be renewed.

81. The transactions of 1894-95 lead us to hope that we have now resumed the even tenor of remittance, and the Secretary of State estimates to draw £17,000,000 of Council Bills during 1895-96.

82. These announcements as to borrowing and as to Council Bills are made, as usual, with the most absolute reservation to the Secretary of State and the Government of India of power to change their programme in any way they think advisable.

CONCLUSION.

83. I have now given an account—I hope it is a clear one—of the financial crisis through which we have been passing during the last two years. I am far from saying that that crisis is yet past: we are now in smoother waters, and our prospects, so far as financial equilibrium is concerned, are distinctly more hopeful than they were twelve months ago. But many causes for anxiety still remain, and we may again be in difficulties before many months are over. Not that I foresee any special difficulties, but merely that, so long as a difference of a tenth of a penny in exchange means a difference of a quarter of a crore in our estimates, we would be foolish to build, upon the favourable outturn of the estimates which I have to-day presented to the Council, any sanguine expectations of brighter days in the immediate future. I stated last year—and I repeat it now—that we cannot call our financial position safe until we can reckon upon sufficient surplus to warrant our renewing the Famine Insurance Grant. We believe that under present circumstances it is better to go without that grant than to increase taxation for the purpose of providing the surplus, which is necessary before we can renew it. And, meantime, although we are as yet far from a complete restoration of our fortunes, I think we may claim to have made a fair amount of progress towards their restoration.

PART II.

DETAILS OF ACCOUNTS AND ESTIMATES.

Section I.—Accounts of 1893-94.

84. The Revised Estimates for the year 1893-94 worked out to a deficit of Rx. 1,792,800, but the Accounts show a slightly diminished deficit of Rx. 1,546,998.

85. Explanations under the several heads of the variations of the Account figures from those of the Budget and Revised Estimates are given in the Appropriation Report published in the *Gazette of India* of the 16th instant. A general comparison of the Revised Estimates with the Accounts of the year is contained in the following statement :—

		Revised Estimate.	Accounts.	Accounts, better.	Accounts, worse.
REVENUE.					
India	Rx.	90,121,000	90,246,041	125,011	...
England	£	187,700	193,454	5,754	...
Exchange	Rx.	120,800	125,719	4,919	...
TOTAL	Rx.	90,429,500	90,565,214	135,714	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	66,548,400	66,311,392	237,008	...
Adjustment for Provincial and Local Surplus or Deficit	Rx.	—478,800	—311,291	...	167,509
NET	Rx.	66,069,600	66,000,101	69,499	...
England	£	15,909,600	15,826,815	82,785	...
Exchange	Rx.	10,243,100	10,285,290	...	42,196
TOTAL	Rx.	92,222,300	92,112,212	110,088	...
Deficit	Rx.	1,792,800	1,546,998	245,802	...

86. The total Revenue in India was higher than the figure taken in the Revised by Rx. 125,041, while the total Expenditure was less by Rx. 237,008, giving a total improvement of Rx. 362,049. This was distributed as follows between Imperial and Provincial :—The actual Revenue exceeded the Revised Estimate by Rx. 89,182 under Imperial and by Rx. 35,859 under Provincial and Local; while Imperial Expenditure fell off by Rx. 105,358, and Provincial and Local Expenditure by Rx. 131,650. There was thus an improvement in the Imperial Section of the Accounts of Rx. 194,540, and in the Provincial and Local Section of Rx. 167,509.

87. In England there was a reduction in Expenditure, including Exchange, of Rx. 40,589, and an improvement in Revenue of Rx. 10,673, which together give an improvement of Rx. 51,262. And adding to this the improvement of Rx. 194,540 in the Imperial Section we arrive at the amount of Rx. 245,802 by which the deficit in the Accounts fell short of the estimate of March last.

88. The largest part of the increase in Revenue occurred in the Railway Revenue Account, under State Railways, Rx. 103,727, the traffic on the North-

Western and Bengal-Nagpur Railways at the end of the year having improved beyond what was expected. Miscellaneous Revenue was also under-estimated by Rx. 31,336, and Army Receipts by Rx. 23,243. Under Principal Heads of Revenue there was on the whole only a slight over-estimate of Rx. 20,600, but the variations under some heads were considerable. Salt Revenue showed the largest deficiency, coming short of the Revised Estimate by Rx. 117,324. Opium also was over-estimated by Rx. 66,829 and Stamps by Rx. 41,649. On the other hand, Land Revenue and Forests brought in Rx. 97,309 and Rx. 45,922 more than was anticipated.

89. The expenditure was generally slightly less than in the Revised Estimate, the largest difference occurring in the expenditure on Civil Works, where the over-estimate amounted to Rx. 117,322. Provincial and especially local officers are apt to provide large margins under this head, which we admit only because the estimate does not affect the Imperial Account. The expenditure on Civil Departments was slightly under-estimated by Rx. 80,106, chiefly under Police; also for the most part a non-Imperial head.

90. In England the differences in expenditure were in most cases small; the only considerable difference was in the Army Expenditure, which fell short of the Revised by £85,108, owing, as usual, to the progress in the supply of stores being slower than was anticipated.

The expenditure in England was brought to account at an exchange of 14.5466 pence, the rate taken in the Revised Estimate having been 14.6 pence.

91. The Expenditure not charged to Revenue amounted to Rx. 3,621,252, being slightly less than was taken in the Revised Estimate.

Section II.—Revised Estimate of 1894-95.

92. The following statement contains a general comparison of the figures of the Budget and Revised Estimates of 1894-95, the former having been made up on the basis of a rate of exchange of 14d., and the latter of 13.09d., to the rupee (or more exactly Rs 18½ to the pound):—

		Budget.	Revised.	Revised, better.	Revised, worse.
REVENUE.					
India	Rx.	91,728,000	94,783,800	3,055,800	...
England	£	173,200	202,000	28,800	...
Exchange	Rx.	123,700	168,300	44,600	...
TOTAL	Rx.	92,024,900	95,154,100	3,129,200	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	66,373,500	65,857,600	515,900	...
Adjustment for Provincial and					
Local Surplus and Deficit	Rx.	—1,184,400	—654,200	...	530,200
NET	Rx.	65,189,100	65,203,400	...	14,300
England	£	15,830,300	15,796,500	33,800	...
Exchange	Rx.	11,307,400	13,163,700	...	1,856,300
TOTAL	Rx.	92,326,800	94,163,600	...	1,836,800
SURPLUS (+)	Rx.	...	+990,500	...	...
DEFICIT (—)	Rx.	—301,900	...	1,292,400	...

93. The Revenue in India has increased by a very considerable amount, and there has also been a slight improvement in the Revenue in England. The total Expenditure in India is below the Estimate, the Imperial Expenditure, including that in England, sharing in the improvement, though to a smaller extent. But the fall in the rate of exchange from 14*d.* to 13*09d.*—a fall of slightly less than one penny—absorbs nearly two crores of the increased revenue. The net result is nevertheless a considerable improvement, the deficit of Rx. 301,900 being converted into a surplus of Rx. 990,500.

94. The total improvement of the Revenue in India amounts to Rx. 3,055,800, of which the Imperial share is no less than Rx. 2,895,300, the small balance of Rx. 160,500 arising out of the Provincial and Local portion of the Accounts. The bulk of the improvement is under Opium, Customs and Railways, which are either wholly or mainly Imperial heads of account.

95. The heads under which a considerable improvement is anticipated are—

	Imperial.	Provincial and Local.	TOTAL.
	Rx.	Rx.	Rx.
Opium	928,400	...	928,400
Stamps	17,100	41,500	58,600
Excise	150,200	45,200	195,500
Customs	922,900	7,200	930,100
Assessed Taxes	30,100	22,300	52,400
Miscellaneous	31,500	30,400	61,900
Railway Revenue Account	799,900	3,900	803,800
Army	120,000	...	120,000
TOTAL	3,000,100	150,600	3,150,700

96. The large improvement in Opium occurs mainly in the sales of Bengal Opium, which account for Rx. 795,300 of the Rx. 928,400 shown above, but in Bombay the duty on Malwa Opium has also improved by the considerable amount of Rx. 134,900.

In Bengal it proved necessary in consequence of another bad season and small crop to reduce the number of chests sold during the last six months of the year from 3,525 to 3,105 a month, thus reducing the total number of chests sold in the year from 42,300 to 39,780. But so great has been the rise in price, partly owing, no doubt, to the restriction in the amount sold, that the outcome has been the largely improved receipts noted above. For the Budget it was not considered safe, having regard to the prices ruling in March last, to take a higher average rate than R1,070 a chest, but the actual average rate for the year has been R1,337½, while the highest average touched in any month was R1,540 in February.

October was the first month in which the diminished number of chests was offered for sale, but the reduction was announced on June 19th, 1894, and the price rose steadily till February. After the February sale a sudden reaction set in, and the price realized in March was more than R200 a chest below that realized in February.

The prices of Malwa Opium have risen, as well as those of Bengal Opium, though not to the same extent. The rise was considered sufficient to justify the imposition of an increased duty on Malwa Opium, and the duty was accordingly raised from R600 to R650 a chest by a notification issued on 11th December 1894. The higher duty does not appear to have materially checked exports, and it will bring in during the current year about Rx. 27,900 out of the total improvement of Rx. 134,600 in Bombay.

97. The improvement of Rx. 58,600 in the Revenue from Stamps is mainly the outcome of increases of Rx. 65,000 and Rx. 30,000 in Bengal and Madras, and of decreases of Rx. 30,000 and Rx. 16,000 in the North-Western Provinces and Oudh and the Punjab.

98. In Excise Revenue there has been a general improvement everywhere except in the Central Provinces, where, however, the falling off is very slight, and in Assam where it is expected that the Budget Estimate will just be realized. The largest improvement has been in Madras (Rx. 60,000), Bengal (Rx. 45,000), Lower Burma (Rx. 33,000), and Bombay (Rx. 28,000).

99. Under Customs Rx. 63,200 of the total increase of Rx. 930,100 is due to improvements in Export Duties (Rx. 41,400) and Miscellaneous Revenue (Rx. 21,800). The remainder (Rx. 866,900) arises from the duties on Imports. A considerable portion of it accrues from the Cotton Duties which were imposed on December 27th last, and are expected to produce this year the following (gross and net) amounts :—

	Rx.
Import Duties	354,100
Excise Duties	12,500
	<hr/>
Gross Revenue	366,600
Less Refunds	7,500
	<hr/>
NET REVENUE	359,100

The balance of Rx. 500,300 is due almost entirely to the new duties imposed in March last having proved more productive than was then expected. The Budget and Revised Estimates for Import Duties (other than Cotton Duties) are classified in the table below under certain general heads :—

	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Increase.	Decrease.
	Rx.	Rx.	Rx.	Rx.
IMPORT DUTIES.				
<i>Articles on which the duties remained unaltered.</i>				
1. Liquors	612,000	621,000	9,000	...
2. Arms and Ammunition	31,250	35,000	3,750	...
3. Other articles	450	*	...	450
TOTAL	643,700	656,000	12,300	...
<i>Articles on which new or enhanced duties were imposed.</i>				
4. Articles of food and drink	246,000	296,000	50,000	...
5. Chemicals, Drugs, Medicines, etc.	62,500	94,000	31,500	...
6. Silver Bullion and Coin	100,000	355,000	255,000	...
7. Other Metals and Manufactures of Metals	210,500	208,000	...	2,500
8. Oils	392,000	310,000	...	82,000
9. Manufactured articles	393,000	504,000	111,000	...
10. Raw materials and unmanufactured articles	66,000	121,000	55,000	...
TOTAL	1,470,000	1,888,000	418,000	...
Deduct—Refunds and Drawbacks	70,000	†	70,000	...
GRAND TOTAL	2,043,700	2,544,000	500,300	...

* Included under (5).

† Shown as expenditure in Revised.

The only article in the case of which the duty is expected to fall seriously short of the estimate of March last is Petroleum; allowance was made for a considerably decreased import in consequence of the enhancement of the duty, but the reduction has proved insufficient, as there has been an enhancement of price due to other causes than increased duty. Metals, other than silver, will give about the amount anticipated, but in the case of all the other articles the Revised Estimate now framed is considerably in excess of the Budget. The largest increase is in the duty on silver, for which it was not in March last considered safe to take a larger amount in the absence of information as to the effect which the duty might have in checking the importation of this metal. The gross and net imports of silver for the first eleven months of the year are—

		Value of Gross Imports. Rx.	Value of Net Imports. Rx.
	1894.		
April		605,485	437,559
May		414,159	305,052
June		495,885	291,643
July		1,094,258	913,014
August		897,994	691,588
September		777,617	735,707
October		414,023	198,715
November		360,561	288,762
December		567,203	528,171
	1895.		
January		735,645	677,614
February		592,003	554,753
TOTAL ELEVEN MONTHS		6,954,833	5,622,578

100. Assessed Taxes show an improvement everywhere but in the Central Provinces, where the falling off is almost inappreciable. The largest increases are Rx. 20,000 in Bengal and Rx. 19,500 in Madras.

101. Under Miscellaneous Revenue the principal items making up the improvement of Rx. 61,900 are (1) the Refund of the Opium Commission Charges incurred in 1893-94 which will be brought to account in India—Rx. 9,400, (2) increased gain by exchange on transactions in the Local Currency of Hyderabad (Halis) Rx. 6,000, the value of the Halis having fallen considerably since the mints were closed, (3) an improved Revenue of Rx. 10,000 in Bengal from fees for survey of Tea Lands and from Partition Fees, (4) a special repayment of Rx. 7,600 by the Bombay Port Trust on account of a portion of its debt to Government which does not bear interest, and (5) an improvement of about Rx. 3,000 in the Revenues of Berbera and Zaila.

102. The Railway Revenue has continued to develop in a most satisfactory way. The improvement shown above is made up as follows:—

	Rx.
State Railways Gross Receipts	1,194,400
Guaranteed Railways Net Traffic Receipts	—406,500
Subsidized Railways	15,900
TOTAL	803,800

The only untoward feature is the large falling-off in the net receipts of Guaranteed Railways, chiefly on the Great Indian Peninsula Railway (Rx. 480,000), against which there is some set-off in improved receipts on the Bombay Baroda and Central India Railway (Rx. 82,500). On State Railways the improvement has been general, the only important exceptions being the Mysore Railway (—Rx. 20,000) and the Burma Railway (—Rx. 90,000), the last of which has remained at the low level of 1893-94, and has not recovered the ground lost in that year, as it was expected to do when the Budget was framed. The improvement has been very large on some lines, such, for instance, as the following :—

	Rx.
East Indian	190,000
Rajputana-Malwa (including Godhra-Rutlam)	222,500
Eastern Bengal	210,000
Oudh and Rohilkhand	195,000 .
North-Western	300,000

while the Indian Midland, Southern Mahratta, East Coast and Bengal and North West and Tirhoot Railways also show a material excess over the Estimates.

Of course in the case of Railways there is always some set-off against increased Revenue in the shape of enhanced working expenses, and this year this enhancement has amounted to Rx. 411,200. But even taking the net Traffic Receipts for State Railways the improvement mounts up to the very large figure of Rx. 783,200.

103. The increase in Army Receipts has arisen chiefly under Commissariat Receipts (Rx. 18,600), due to larger sales of malt liquor in consequence of the increased strength of British Troops, and under Ordnance Receipts (Rx. 82,300), due to larger sales of stores.

104. The only head of Revenue under which a noticeable falling off is expected is Land Revenue (Rx. 194,900). This is due mainly to suspensions in the North-Western Provinces, where the Revenue is expected to fall short by Rx. 196,500 of the figure taken in the Budget Estimates; the arrears will, it is expected, be collected next year, the Budget Estimate for which is correspondingly raised. There are also decreases of Rx. 58,300 in the Central Provinces, of Rx. 74,800 in Bombay, and of Rx. 52,800 in the Punjab, owing largely to similar postponements of collection, which have led to Revenue due in 1894-95 being reserved for collection in 1895-96. In Bombay there have also been some remissions of Revenue owing to floods in the Sind Districts. These reductions have been partially counterbalanced by improved collections in other provinces, principally Madras (Rx. 101,400) and Upper Burma (Rx. 55,000).

105. The increase in the sterling Revenue occurs under the head of Army Receipts, which are expected to give £66,600 against £33,400 in the Budget, the greater portion (£28,900) of the excess accruing under the head of Indian Troop Service and being due to the sale of three troopships for which no provision was made in the Estimates. Against this improvement there is a diminished receipt of £6,500 under Interest, the Secretary of State's balances not having been invested to the same extent as usual, owing to the low rate of interest prevailing during the greater part of the year.

106. The total falling off of Rx. 515,900 in the Expenditure in India as compared with the Budget is made up of a reduction of Rx. 146,200 in the Imperial Expenditure, and of Rx. 369,700 in the Provincial and Local Expenditure; it is the net outcome of several increases and decreases, some of which are of considerable proportions.

107. The more important increases and decreases are stated below:—

	Imperial. Rx.	Provincial and Local. Rx.	TOTAL. Rx.
INCREASES.			
Refunds and Drawbacks	44,000	2,100	46,100
Interest	282,200	—3,400	278,800
State Railways Working Expenses	433,000	—21,800	411,200
TOTAL	759,200	—23,100	736,100
DECREASES.			
Land Revenue	12,800	67,500	80,300
Opium	610,100	...	610,100
Forest	28,800	21,600	50,400
Telegraph	44,000	...	44,000
Law and Justice—Jails	100	45,000	45,100
Police	30,300	32,700	63,000
Education	1,600	48,100	49,700
Civil Works	15,100	129,900	145,000
Army	50,600	..	50,600
TOTAL	793,400	344,800	1,138,200
NET DECREASE . . . . .	...	...	402,100

108. Exchange Compensation has not materially affected many of the heads of the estimates. The rate of exchange adopted for the Budget Estimate was 14*d.*, which gives a maximum percentage for the calculation of Exchange Compensation Allowance of R14-4-7 per cent. The actual market rate applied has been for the four quarters 14³/₄*d.*, 13⁵/₈*d.*, 13⁵/₈*d.*, and 13¹/₄*d.*, which give an average rate for the whole year of just over 13¹/₄*d.*—the exact average* is 13⁶/₈*d.*—with an average percentage for calculation of Exchange Compensation Allowance of R16-10-2. The percentage has thus been raised by R2-5-7. The total increase, however, over an estimate of Rx. 1,113,300 is only Rx. 122,600, which falls far short of being proportionate to this increased rate of percentage. The reason for this is that the basis for an accurate estimate—namely, a knowledge of past actuals—was wanting in March last; and there seems also to have been some tendency to over-estimate the charge.

Such details as are necessary for exhibiting the difference between the Budget and the Revised Estimate are given in the following table:—

	BUDGET ESTIMATE, 1894-95.			REVISED ESTIMATE, 1894-95.			Increase + Decrease — on Total.
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Civil Heads (including Marine and Post Office)	143,000	349,800	492,800	140,600	378,300	527,900	+ 35,100
Army	465,800	..	465,800	518,600	...	518,600	+ 52,800
State Railways Working Expenses	47,900	2,900	50,800	87,600	2,500	90,100	+ 39,300
Other Public Works heads (including Telegraph)	56,200	47,700	103,900	56,400	42,900	99,300	— 4,600
TOTAL	712,900	400,400	1,113,300	812,200	423,700	1,235,900	+ 122,600

The only item which needs special notice is the increase under State Railways Working Expenses; the disproportionate increase in that case from Rx. 50,800 to Rx. 90,100 is due to the fact that provision was not made in the Budget for the payment of the allowance to Company's servants, the various Companies having adopted the principle only after the Budget was passed.

109. Of the increased charge under Refunds and Drawbacks, Rx. 38,200 occurs in Bombay, and is due mainly to refunds, etc., of Customs Duties. The increase is due partly to the refunds and drawbacks arising out of the new Cotton Duties imposed in December 1894, but partly also to the similar charges arising out of the new Customs Tariff of March 1894. For these refunds, provision was made in the Budget by deduction from the anticipated Revenue.

110. The increase under Interest is a consequence of the measures for the conversion of the Rupee Debt which were taken in the course of the year and have been briefly described above in Part I. Some further particulars are given in a separate section of this statement (see Section VI below).

The result of these measures has been to raise the charge for interest in the current year by Rx. 301,000 chiefly owing to the payment of an extra $\frac{1}{4}$ per cent. of interest up to 1st August 1895 under the terms first offered, as contained in the Notifications of 30th June and 13th August, and to the payment of the commission which was allowed to principals or agents actually tendering notes for conversion.

The expenditure under the head General Administration has also been slightly increased by these operations, owing to payments made to the Bank of England and to the Presidency Banks for the extra work involved in the conversion.

A saving of Rx. 524,800, however, in next year's estimates under the head Interest results from the conversion operations (see paragraph 158), and this saving will be repeated in the Estimate of future years.

111. The increased charges for the working expenses of State Railways are the necessary result of the improved Revenue; and have already been mentioned in connection with that improvement. (See paragraph 102.)

112. The decrease under Land Revenue charges occurs chiefly in Bombay (Rx. 34,600) and the North-Western Provinces (Rx. 30,500), but there have been savings in all Provinces except Lower Burma, Bengal and the Punjab, where the charges have exceeded the Budget by Rx. 18,300, Rx. 10,300 and Rx. 3,300 respectively. In Bombay the principal savings are due to new establishments, for which provision was made, not having been entertained, and to savings in boundary marks expenditure, partly owing to large arrear recoveries, which are brought to account by deduction from expenditure. In the North-Western Provinces the saving is to a considerable extent nominal, being chiefly due to the transfer of certain charges from this head to Law and Justice. In Lower Burma the major part of the increased charge arises from increased commission paid on account of enhanced Land Revenue collections.

113. The saving under Opium is due to the bad crop, to which reference has already been made (see paragraph 96). When the Budget was framed, the expectation was entertained that there would be a very good crop; but the actual crop was the worst that has ever been secured. The result has been the large saving shown above.

114. Under Forests savings are expected everywhere, except in the Punjab, where there is a slight increase of Rx. 3,000. The largest savings occur in Madras (Rx. 14,500), Bombay (Rx. 10,700), and Lower Burma (Rx. 8,500).

115. The decrease of Rx. 44,000 in the expenditure in the Telegraph Department is attributed to (1) recoveries on account of the Kashmir, Mundra, Hurdwar and Gohna lines of telegraph, which have been treated as reduction of Capital

Expenditure, (2) the cost of establishment charged to, and the value of stores recovered from other Departments being larger than was anticipated, (3) an over-estimate of the cost of labour employed on workshops, and (4) savings in the establishment charges.

116. Under Jails there have been large savings in Bengal (Rx. 19,400) and the Punjab (Rx. 19,000), and smaller savings in most of the other Provinces. In Bengal the saving occurs under jail manufactures, and in the Punjab it is chiefly due to savings on rations owing to the low price of food grains and a smaller number of prisoners.

117. The savings in Police Expenditure have been general, except in Bengal and the North-Western Provinces, where a small excess over the Budget is expected, owing, in both cases, to increased exchange compensation allowance, and in the latter case also to an under-estimate of the ordinary charges of the District Police Force. The largest savings occur in Upper Burma (Rx. 27,500), where, first, a revision of the pay of Assistant Superintendents of Police, for which provision was made, was not carried into effect, and, further, both the District and the Special Police were under full sanctioned strength, and some reductions in the Special Police were effected, which more than counterbalanced heavy extra charges for Escorts and Rations. The savings in other Provinces are in no case large.

118. In the expenditure on Education there have been savings in every Province, the largest occurring in Bombay (Rx. 11,600) and Madras (Rx. 12,300); the saving in Bombay is to a large extent nominal, a sum of Rx. 9,900 for Building Grants having been transferred to other heads of account. In Madras there have been various petty savings, the largest being due to the estimate for Government Schools Special having been framed to include extra expenditure which has not been incurred.

119. Under Civil Works there are lapses in almost all the Provinces, but by far the largest saving, Rx. 101,700, occurs in Madras, chiefly under Local, and is apparently due to the expenditure having been estimated at a higher figure than the Local Authorities could arrange effectively to spend during the year.

120. Under the head of Army the expenditure in India shows a small saving on the whole. There have, however, been considerable increases under some of its sub-heads. The fall in the rate of exchange has raised the total charge for exchange compensation allowance by Rx. 52,800 (see paragraph 108), and the same cause has operated to raise the charge for British soldiers' pay. The rate taken for the latter in the Budget was $15\frac{1}{4}d.$, but it was revised in the course of the year, $14\frac{1}{4}d.$ being taken for the first quarter and $13\frac{1}{4}d.$ for each of the last three quarters, thus giving an average for the year of $13\frac{1}{4}d.$ The extra cost thus involved is Rx. 357,800. The Waziri Expedition is also estimated to cost Rx. 195,000 within the year, besides Rx. 90,000 which come into 1895-96; and some extra expense (about Rx. 35,000) has resulted from the excess over authorized establishment of the effective strength of British Cavalry and Infantry. All this extra expenditure has, however, been counterbalanced by savings in other directions, the largest being under Commissariat Supplies, owing to the generally prevailing low prices of food supplies, which have reduced both the direct charges for provisions for men and food for animals, and the indirect charges for the same which are given in the shape of compensation for dearness of Provisions and Forage. The total saving under the Commissariat Grant, due chiefly to the cause mentioned, is expected to be Rx. 504,800.

121. In sterling expenditure the saving of £33,800 is the net outcome of several increases and decreases, none being of any magnitude except

decreases of £70,700 under Interest, of £38,000 under Telegraphs, and of £55,600 under Army, and an increase of £39,700 under Special Defence Works. Under Interest the decrease was mainly due to the issue of £6,000,000 India 3 per cent. stock on which interest is payable for three quarters only within the year instead of £6,300,000 India Bills, in respect of which a whole year's interest was estimated, and to a reduction of the interest due on Temporary Loans from the Bank of England. These savings were lessened by the discount on the issue of the stock just mentioned. Under Telegraphs smaller indents for stores have been sent home, it having been found possible to diminish the time occupied in complying with indents and consequently to reduce the stocks held in India. Under Army the principal saving is in the non-effective charges, especially under Military pensions (£40,000), the charge for which has not increased so much as was expected. Under Special Defence Works the increase is partly due to payments which were provided for in 1893-94 having been actually made in 1894-95.

122. The decrease in sterling payments would have involved a decrease of Rx. 24,200 in the charge for exchange had the rate remained unchanged. The fall in the average rate of the Secretary of State's drawings from 14*d.* as estimated to 13*09d.* as realized is accordingly accountable for an increase of Rx. 1,880,500 in the Exchange.

Section III.—Budget Estimate of 1895-96.

123. The following Statement compares the Revenue and Expenditure in India and in England in the Budget Estimates of 1895-96 with that in those of 1894-95:—

		1894-95.	1895-96.	1895-96, better.	1895-96, worse.
REVENUE.					
India	Rx.	91,728,000	96,610,800	4,882,800	...
England	£	173,200	171,000	...	2,200
Exchange	Rx.	123,700	142,500	18,800	...
TOTAL	Rx.	92,024,900	96,924,300	4,899,400	...
EXPENDITURE.					
India —					
Imperial, Provincial, and Local	Rx.	66,373,500	68,332,000	...	1,958,500
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—1,184,400	—623,300	...	561,100
NET	Rx.	65,189,100	67,708,700	...	2,519,600
England	£	15,830,300	15,910,600	...	80,300
Exchange	Rx.	11,307,400	13,258,800	...	1,951,400
TOTAL	Rx.	92,326,800	96,878,100	...	4,551,300
Surplus (+), Deficit(—)	Rx.	—301,900	+46,200	348,100	...

124. The general features of the Budget of 1895-96 compared with that of 1894-95 are a very large increase of Customs Duties, owing partly to the new duties on cotton yarn and goods imposed in December and partly to increased productiveness of the duties imposed in March last; a considerable increase in Land Revenue, due partly to suspensions carried forward from the current year and partly to increased assessments on revision of settlements; the usual progres-

sive improvement in the other Principal Heads of Revenue and in Railway Revenue; a large saving under Interest owing to the conversion of the Rupee Debt from 4 per cent. to $3\frac{1}{2}$ per cent.; a considerably increased charge under Army, due partly to the lower rate of exchange at which British soldiers' pay and exchange compensation allowance are estimated, and partly to the provision made for an increase to the Native Sepoys' pay, and for special warlike preparations in connection with the disturbances in Chitral; and a further largely increased charge under Exchange, caused by the fall in the value of the rupee from 14d. to 13'09d.

The net result is a small improvement, the deficit of Rx. 301,900 being converted into a surplus of Rx. 46,200.

125. The Revenue in India in 1895-96 is expected to exceed that taken in the Budget Estimate of 1894-95 by Rx. 4,882,800. Of this the sum of Rx. 1,515,000 is secured by new taxation.

126. The increase in Imperial Revenue is Rx. 3,999,100 and in Provincial and Local Rx. 883,700. The contributions from Provincial Governments amounting to Rx. 405,000, which were taken in the estimates of 1894-95 by reduction of the Provincial share of Land Revenue, disturbed the ordinary distribution of the Revenues as between Imperial and Provincial in that year; and as no contributions are taken in 1895-96 the comparison between the two years is to this extent affected. The Government of India's share in the increased Land Revenue of 1895-96 is almost exactly equivalent to the contributions taken last year from Local Governments, so that on the estimates as framed, though the total revenue under this head gives the substantial improvement of Rx. 666,000, the Imperial share shows a trifling reduction of Rx. 1,900 and the Provincial improvement amounts to Rx. 667,900. But for the disturbance of the ordinary distribution last year, the increase of Rx. 4,882,800 would have been distributed as Rx. 4,404,100 Imperial, and Rx. 478,700 Provincial and Local, and the Provincial share of the increased Land Revenue would have been Rx. 262,900. Under other heads than Land Revenue the Provincial and Local share of the increased Revenue amounts only to Rx. 215,800.

127. The only decreases of Revenue of any importance which are expected in 1895-96 are the following:—

	Imperial. Rx.	Provincial. Rx.	TOTAL. Rx.
Interest	47,200	—3,400	43,800
Gain by Exchange	61,600	...	61,600
Irrigation—Major Works Direct Receipts—	44,400	85,700	41,300
TOTAL	64,400	82,300	146,700

128. The falling off under Interest is due mainly to the reduction in the interest on the Paper Currency Reserve Investment from 4 to $3\frac{1}{2}$ per cent. which reduces the interest credited on that account from Rx. 326,400 to Rx. 285,600.

129. The factors which influence the amount taken to the head of Gain by Exchange have been explained in previous Financial Statements, and it is unnecessary to repeat them. The head is liable to extreme fluctuations; and it is only necessary to state here that the total fall of Rx. 61,600 is the outcome (1) of a falling off of Rx. 100,200 in Railway transactions, chiefly owing to the absence in 1895-96 of any gain on transactions with the Assam-Bengal Railway, and (2) of an improvement of Rx. 38,600 in other transactions, due to the much smaller difference between the official rate of exchange and the rate for Council drawings taken in the Budget Estimate for 1895-96.

130. Under Major Irrigation Works the falling off is the net result of a reduction of Rx. 87,900 in the North-Western Provinces, and of increases of Rx. 39,500 and Rx. 7,100 in the Punjab and Bombay. The falling off in the North-Western Provinces is attributed to the heavy and prolonged rainfall in Northern India during the cold weather season, which has considerably lessened the resort to irrigation. The estimate, however, which is that of the local officers, and which affects Provincial mainly, seems to err on the side of caution.

131. The principal increases of Revenue in India are the following :—

	Imperial. Rx.	Provincial. Rx.	TOTAL. Rx.
Land Revenue	—1,900	667,900	666,000
Opium	467,000	...	467,000
Salt	60,900	4,200	65,100
Stamps	26,500	59,900	86,400
Excise	165,600	51,100	216,700
Provincial Rates	—600	129,300	128,700
Customs	1,933,300	8,500	1,941,800
Assessed Taxes	30,000	28,300	58,300
Post Office	92,500	...	92,500
State and Guaranteed Railways	1,135,900	—24,500	1,111,400
Land Revenue due to Irrigation	61,200	...	61,200
TOTAL	3,970,400	924,700	4,895,100

132. Under Land Revenue there is an increase everywhere, except in Lower Burma (Rx. 14,000). The largest increases are in the North-Western Provinces Rx. 211,000, Madras Rx. 195,600, Central Provinces Rx. 99,000, and Bombay Rx. 111,500. In the North-Western Provinces Rx. 175,000, in the Central Provinces Rx. 54,200, and in Bombay a considerable amount are due to suspensions or postponements in the current year of revenue, which is expected to be realized in 1895-96. The rest of the increase in these Provinces is due to revisions of settlement. The same cause accounts for the greater part of the increase in Madras; but some of the improvement is also due to enhancement of water tax in the Godavari and Kistna Districts.

133. Under Opium the increase occurs chiefly in Bengal (Rx. 324,900), but there is also an increase of Rx. 124,600 in Bombay. The increase in Bengal is due to the higher level of prices now prevailing, which justifies us in taking a rate of Rs. 1,300 per chest, against Rs. 1,070 taken last year. The price of Bengal Opium is liable to great fluctuations, which render this head of Revenue one of the most difficult to estimate with even an approach to accuracy. But in view of the fact that the average price for the current year is $\text{Rs. } 1,337\frac{1}{4}$; that the price realised at the monthly sales has not been below Rs. 1,300 since June last; that the current market price is quoted at over Rs. 1,300; and that the estimate of the number of chests to be sold is based upon the present low scale, the estimate of Rs. 1,300 seems safe. The considerable increase in price, as compared with that taken in the Budget of 1894-95, much more than counterbalances the reduction in the number of chests sold from 42,300 to 37,260. In Bombay the increase is almost entirely due to the rate of duty having been raised from Rs. 600 to Rs. 650.

As explained below (paragraph 167) the opium expenditure has increased even more than the Revenue, and the net Opium Revenue in India is Rx. 33,000 below the Estimate for 1894-95.

134. The Salt Revenue fell off seriously in 1893-94; it was, however, anticipated that the fall would be only temporary, and the Budget of 1894-95 provided for a normal amount. This estimate has been fully realized, and the Revised Estimate now provides for an increase of Rx. 16,500 over the Budget of that

year. The Budget Estimate for 1895-96 provides for a further increase of Rx. 48,600, which is made up of increases in India, Burma, and Madras, and decreases in Bombay and Bengal, where the improvement during the current year has been largest and may not be maintained next year.

135. In the case of Stamps the usual progressive increase has been realized during 1894-95, the Revised providing for an excess of Rx. 58,600 over the Budget Estimate of the year. The Budget of 1895-96 provides for a further increase of Rx. 27,800, the only considerable increase being one of Rx. 18,000 in the North-Western Provinces and Oudh, where there has been a large falling off of Rx. 30,000 from the Budget of 1894-95, some portion of which, it is expected, will be recovered in 1895-96; the Budget figure for that Province is even now Rx. 12,000 below that for 1894-95.

136. As explained above (paragraph 98), the Excise Revenue in 1894-95 is expected to exceed the Budget by Rx. 195,500. The Budget, therefore, for 1895-96, which exceeds that of 1894-95 by Rx. 216,700, really provides only for the very moderate increase of Rx. 21,200 over the Revised Estimate of the preceding year.

137. The increase of Rx. 128,700 under Provincial Rates is made up principally of increases of Rx. 86,000 in Madras, and Rx. 20,700 in the North-Western Provinces and Oudh. The improvement in Madras is due partly to the village cess collections being made for the whole year, and not for nine months only as in 1894-95 (see paragraph 99 of Financial Statement for 1894-95), and partly to the causes which have led to increased Land Revenue in that Presidency. In the North-Western Provinces and Oudh the increase is largely due to suspensions carried forward from the current year, as in the case of Land Revenue (paragraph 132).

138. Of the total increase of Rx. 1,941,800 under Customs, the sum of Rx. 1,515,000 is due to the new duties on Cotton imposed in December 1894. The remainder of the increase is mainly due to the greater productiveness of the new duties imposed in March 1894. The distribution of the duties between the various detailed heads is shown in the table in paragraph 172.

139. Under Assessed Taxes the improvement in the Revised Estimate (see paragraph 100) is repeated in the Budget of 1895-96 with a very small further advance of Rx. 5,900.

140. Of the increase under Post Office, an improvement of Rx. 31,200 has already been secured in the Revised Estimate of 1894-95. The balance of Rx. 61,300 represents the normal annual progress, the rate of which is increasing year by year. There is of course increased expenditure to accompany the increased Revenue, but the net Revenue under this head is making steady progress (see paragraph 180).

141. The Estimate of Railway Revenue provides for an increase of Rx. 49,500 under Guaranteed Railways, and of Rx. 1,061,900 under State Railways. For State Railways the improvement in 1894-95 has been so marked, especially in the case of a few Railways (see paragraph 102), that it is not considered safe to estimate the Revenue for 1895-96 at the high figure provided in the Revised; the estimate for 1895-96 accordingly allows for ordinary progress on most lines, but for a reduction on the lines where the increase during the current year has been unusually large; but on the whole it falls short of the Revised by only Rx. 132,500. As regards the Guaranteed Railways, the Estimate anticipates that the whole of the falling-off during the current year will be rather more than recouped in 1895-96.

142. The Land Revenue due to Irrigation is expected to rise in Madras by Rx. 29,700, in the Punjab by Rx. 20,400, and in Bombay by Rx. 11,100, for reasons

which are explained in detail below (see paragraph 192). In the North-Western Provinces it remains stationary.

143. In the Sterling Revenue in England there are no large increases or decreases, and the total difference between the estimates is only £2,200, the main cause of which is a decrease of £5,000 under Interest, owing to the low rate now prevailing in London.

144. The principal increases of expenditure in India in 1895-96 are—

	Imperial.	Provincial and Local.	TOTAL.
	Rx.	Rx.	Rx.
Refunds	91,800	1,300	93,100
Opium	500,000	...	500,000
Law and Justice— Courts	—2,400	85,400	83,000
Police	—19,900	74,000	54,100
State Railways—			
Working Expenses	348,300	—53,100	295,200
Interest	188,300	400	188,700
Irrigation—			
Major Works	69,000	3,900	72,900
Minor Works	50,100	18,200	68,300
Military Works	146,500	...	146,500
Civil Works	127,600	33,200	160,800
Army	901,300	...	901,300
TOTAL	2,400,600	163,300	2,563,900

145. For Exchange Compensation the total amount taken in the Budget of 1895-96 is Rx. 1,456,500, calculated at the percentage of R19-3-8, the equivalent of a market rate of 13d., as against Rx. 1,113,300, calculated at the percentage of R14-4-7, the equivalent of 14d. to the rupee, in the Budget of 1894-95. The increase of Rx. 343,200, which is spread over all the Budget heads, is not, however, proportionate to the increase in the percentage, because, as explained above (see paragraph 108) the expenditure on this account was over-estimated in 1894-95. Compared with the Revised Estimate of 1894-95, the increase is Rx. 220,600. Some details of the charge on this account are given in the following table and are compared with the corresponding figures for 1894-95:—

HEADS OF ACCOUNT.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget Estimate, 1895-96.	Increase of Budget, 1895-96, over Budget, 1894-95.
	Rx.	Rx.	Rx.	Rx.
Civil Departments (including Post Office and Marine)—				
Land Revenue	81,900	79,200	93,700	11,900
Law and Justice— Courts of Law	115,500	123,200	148,400	32,000
General Administration	61,500	70,600	80,100	18,600
Police	53,600	60,300	71,800	18,200
Other heads	180,400	194,600	243,200	62,800
TOTAL CIVIL DEPARTMENTS	492,800	527,900	637,200	144,400
Army	465,800	518,600	610,000	144,200
State Railways— Working Expenses	50,800	90,100	87,800	37,000
Other Public Works	103,900	99,300	121,500	17,600
GRAND TOTAL	1,113,300	1,235,900	1,456,500	343,200

The only head, under which more than proportionate increase occurs, is State Railways, the reason for which has already been explained in paragraph 108. But under all the heads indicated in the table, the increased charge due to the fall in the rate of exchange is considerable.

146. The increase in the case of Refunds occurs in Bombay (Rx. 81,300) and Bengal (Rx. 7,900). That in Bombay is due entirely to the provision made for refunds and drawbacks in connection with the Customs Duties, the provision for Customs refunds having been raised from Rx. 7,400 to Rx. 89,800. Out of this increase of Rx. 82,400 it is expected that Drawbacks on Cotton Duties, Customs and Excise, will amount to Rx. 50,000; the remainder is due to provision for the Customs refunds on other goods having been taken in the Budget for 1894-95 by deduction from the Revenue (see paragraph 109). The increase in Bengal also is due to the provision for Customs Duties, namely, Rx. 5,000 for Cotton Duties and Rx. 3,400 for other Customs Duties.

147. The increase under Opium is due to provision having been made for extra charges of Rx. 400,000 for the enhanced price of Rs 6 instead of Rs 5 a seer paid to the cultivators, and of Rx. 100,000 for the purchase of Malwa Opium for the manufacture of Excise Opium. A succession of six bad seasons, the last being the worst, has necessitated the action taken in both these cases, it being absolutely necessary to raise the price in order to prevent a wholesale reduction in the area cultivated with poppy, while the total absorption of the Opium Reserve rendered it advisable to purchase Malwa Opium for excise purposes, and thus set free a larger amount of the Bengal crop for building up again a suitable reserve.

148. Under Law and Justice the principal increase occurs in the North-Western Provinces and Oudh (Rx. 33,100), the greater part of which is nominal, being due to a transfer of certain charges from Land Revenue to this head. The only other variations of any magnitude are in Lower Burma (Rx. 16,600) and Bengal (Rx. 15,600). In Lower Burma provision is made for a second Additional Sessions Judge and his Establishment (about Rx. 5,800), and for the remuneration of copyists (Rx. 1,400) previously paid out of fees which were not brought to account. In Bengal the difference is mainly due to the increase in Exchange Compensation Allowance.

149. In Police expenditure there is almost everywhere an increase; the largest occurring in the North-Western Provinces and Oudh (Rx. 19,800), Madras (Rx. 20,600), and Bengal (Rx. 17,500). In the North-Western Provinces and Oudh provision is made for general re-organization of the District Police, and in Madras for a similar re-organization of the Railway Police. In Bengal extra expense is anticipated for Station Charge Allowances, for Police Clothing and for the new Military Police at Gnatong. In all these Provinces the increase is also swelled by the enhanced charge for Exchange Compensation Allowance. In Upper Burma a satisfactory reduction of Rx. 16,900 under this head is distributed between District and Special Police; reductions in the Police Force are being effected and the estimates provide for a reduction of two companies in the Military Police and for a smaller number of Mounted Police.

150. Under State Railways the increase in working expenses is a necessary concomitant of the increased revenue (see paragraph 111); while the larger interest charges, transferred from the head of Ordinary Debt, are the result of the increased capital expenditure.

151. The increase under Major Irrigation Works is made up of Rx. 44,000 for working expenses and Rx. 28,900 for Interest. Of the increase in working expenses Rx. 33,000 occurs in the Punjab, where it is more than covered by the improvement in receipts (see paragraph 130). The excess in Interest is due to

the cause mentioned in the preceeding paragraph, namely, the increased Capital Expenditure which necessitates the transfer of a larger amount of interest from the head of Ordinary Debt.

152. The increase under Minor Irrigation Works occurs chiefly in Bombay (Rx. 36,900), Madras (Rx. 44,300), and the Punjab (Rx. 13,800), and there is, on the other hand, a reduction in Lower Burma (Rx. 28,300). The increase in Bombay is chiefly due to the provision made for special repairs to flood damages in Sind.

153. Under Military Works the expenditure was cut down as a measure of economy to help the Government towards securing equilibrium between Revenue and Expenditure. It has not been found possible to maintain the expenditure at this low rate for another year. Of the total amount of Rx. 1,166,300 provided under this head in England and India, only Rx. 297,600 are available for new works.

154. Of the increase under Civil Works, Rx. 127,600 is Imperial. The small balance of Rx. 33,200 is the net outcome of increases and decreases in the Provincial and Local Expenditure in various provinces.

The Imperial Expenditure under this head was cut down last year with the object mentioned in the preceding paragraph, and in this case also a larger expenditure is absolutely necessary, unless efficiency is to be sacrificed, maintenance and repair grants having been reduced in some cases in the current year in order to keep within the Budget Grant. Even with the increase now estimated the Imperial Expenditure does not come up to the standard of 1893-94.

The Provincial expenditure was also materially curtailed in 1894-95, partly to enable the Local Governments to make the contributions which were required to produce some approach to equilibrium in the Imperial Finances. In some cases the Local Governments have been able to provide for a slightly increased rate of expenditure in 1895-96, but others, whose arrangements were too far advanced to allow of their reducing their expenditure this year, are obliged to do so next year, so that the net result is a very small increase, as shown above. The increases and decreases are nowhere large, except in Lower Burma, where the Provincial and Local expenditure is reduced by Rx. 59,300.

155. Under Army the increase of Rx. 901,300 is largely due to the fall in Exchange which affects Exchange Compensation Allowance and the British soldiers' pay. The following table compares the actuals for 1893-94 and the Estimates for 1894-95 and 1895-96, distinguishing the above charges :—

	Accounts, 1893-94.	1894-95.		1895-96, Budget.	Excess of Budget for 1895-96 over Budget for 1894-95.
		Budget.	Revised.		
	Rx.	Rx.	Rx.	Rx.	Rx.
Exchange compensation allowance .	264,620	465,800	518,600	610,000	144,200
Additional payment to British soldiers on account of exchange (approximate)	852,200	776,500	1,134,300	1,156,400	379,900
Balance of expenditure in India .	14,848,016	14,926,920	14,465,700	15,304,100	377,200
TOTAL EXPENDITURE IN INDIA .	15,964,836	16,169,200	16,118,600	17,070,500	901,300

It will be seen that eliminating the items which increase directly with the fall in exchange the increase provided in the Budget for 1895-96 is only Rx. 377,200. Of this difference the sum of Rx. 180,000 is due to the proposed increase in the

pay of the Native sepoy and Rx. 150,000 to the provision for warlike preparations in connection with the disturbances in Chitral, thus leaving only a small balance of increase of Rx. 47,200 to be explained. This small increase is, however, the net outcome of several increases and decreases.

The principal increases and decreases, excluding those already mentioned, are as follows : —

INCREASES.	Rx.
Re-organisation of Army Commands and Staff in India (Rx. 10,000 was provided on this account in 1894-95)	11,300
No deduction made in 1895-96 for short strength of the British Army, which is now over strength	17,900
Revision of establishment of lance ranks in the British Army	13,400
Increased provision for good conduct pay to British troops and smaller deduction for probable savings	31,000
Increase in the number of reservists in the Native Army	13,000
Increased payments for remounts due to the price being fixed at £45 each converted at the prevailing market rate of exchange	13,000
Increased strength of volunteer corps	10,400
Increased cost of hutting Native Troops	18,500
Increased provision for special Expeditions, namely,—	
Waziri Expedition	90,000
Other Expedition charges (Rx. 69,000 minus Rx. 40,000 provided in 1894-95)	29,000
TOTAL	247,500

DECREASES.	
Fall in the price of articles of food	164,000
Absence of special provision made in 1894-95 for replacing the mobilisation stores destroyed by fire at Peshawar	38,200
Smaller provision for clothing materials	12,000
Smaller provision for Ordnance stores	18,500
TOTAL	232,700

156. The only heads under which there are important decreases of expenditure in India in the Budget of 1895-96 are the following :—

	Rx.
Assignments and Compensations	37,300
Interest on ordinary debt	783,200
Special Defences	43,500

157. Under Assignments and Compensations the decreases occur in the Central Provinces (Rx. 21,800), and in Bombay (Rx. 15,900). In the former special compensation to zemindars for resumption of abkari rights had to be provided in the Budget of 1894-95; this is not a recurring charge and disappears from the estimates of 1895-96. In Bombay the decrease occurs in the charges brought to account as Alienated Land Revenue, which were over-estimated in 1894-95.

158. Of the amount against Interest a saving of Rx. 565,600 is, as shown below, due to the conversion proceedings, against which, however, must be taken as a set-off the diminished receipt of Rx. 40,800 on account of the interest on the Currency Reserve (see paragraph 128):—

Saving due to Conversion Proceedings.

Saving of $\frac{1}{2}$ per cent. on estimated amount of conversions into guaranteed and unguaranteed loans	Rx. 462,800
Saving of 4 per cent. on amounts discharged or outstanding unpaid	102,800
TOTAL	<u>565,600</u>

A further reduction of Rx. 217,600 under this head is due to transfers to Interest on debt chargeable against Railways and Irrigation (see paragraphs 150 and 151).

159. Under Special Defence Works the expenditure is decreasing for the reasons explained in last year's Financial Statement (see paragraph 126 of that statement).

160. The expenditure in England is expected to exceed that of 1894-95 by £80,300. The only changes of any importance are savings of £24,600 under Interest, and of £19,700 under Telegraphs, and increases of £27,800 under Marine, of £29,000 under Political, and of £33,000 under Pensions. The first saving is the net outcome of decreases of £197,500 in the interest on India Bills, and of £10,000 in the interest on Temporary Loans from the Bank of England, and of an increase of £182,900, being one year's interest on £6,000,000 India 3 per cent. Stock issued to the public, and on £96,000 created pursuant to the Maharaja Dhuleep Sing's Estate Act. This Act authorized the creation of £72,000 of India 4 per cent. Stock as a provision for the Maharaja's younger children on his decease; such stock having, however, ceased to exist and the intention having been to make provision for a certain yearly income for the children, £96,000 of 3 per cent. stock has, with the consent of the trustees, been substituted for the stock specified in the Act, and has now been created and issued. The saving under Telegraphs is due, as in the case of the Revised Estimate of 1894-95, to lower indents for Stores. The increased charge under Marine is due to an increased contribution towards the expenses of Her Majesty's ships employed in the Indian Seas, the decision of the Arbitrator being that India must pay a share of the cost incurred by the Admiralty in the defence of Indian waters; and that under Political to the provision made for a possible visit of His Highness the Amir of Afghanistan to England. The pensionary charge continues to increase year by year, but the increase this year is somewhat larger than usual. Under Army Expenditure in England the total variation is very small, and there are no items which require special mention here.

161. Of the increase of Rx. 1,951,400 in the exchange on expenditure in England, Rx. 57,400 are due to the increased charges in England and the balance of Rx. 1,894,000 is due to the fall in the rate from 14d. to 13'09d. the rupee.

Section IV.—Examination of the Estimates under the more important heads of Revenue and Expenditure.

LAND REVENUE.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget
	Rx.	Rx.	Rx.	Budget. Rx.	Revised. Rx.	Rx.
REVENUE—						
Including that due to Irrigation—						
India, General	138,673	139,065	175,044	159,400	152,700	154,100
Central Provinces . . .	701,507	695,038	692,222	793,300	740,000	897,300
Upper Burma	582,561	662,178	722,809	770,000	825,000	794,000
Lower Burma	1,559,475	1,605,479	1,609,106	1,685,800	1,686,800	1,671,800
Assam	466,900	472,950	561,728	613,200	630,000	621,000
Bengal	3,867,957	3,849,609	3,871,432	3,850,000	3,870,000	3,885,000
North-Western Provinces and Oudh	6,045,467	6,044,912	6,054,373	6,075,800	5,879,300	6,286,800
Punjab	2,346,567	2,356,434	2,445,535	2,477,900	2,435,700	2,499,700
Madras	4,422,633	5,157,847	5,488,492	5,371,600	5,482,100	5,596,900
Bombay	4,507,223	4,644,122	4,715,794	4,770,100	4,686,500	4,892,700
TOTAL	24,638,963	25,627,634	26,336,535	26,572,100	26,388,100	27,299,300
Shown under XXIX.—Irrigation	673,189	722,306	746,926	868,500	879,400	929,700
Shown under I.—Land Revenue	23,965,774	24,905,328	25,589,609	25,703,600	25,508,700	26,369,600
EXPENDITURE—						
District Administration . .	2,209,498	2,245,258	1,836,660	2,367,500	1,836,400	1,876,300
Other charges	1,625,628	1,691,087	2,184,953	1,819,300	2,269,800	2,312,800
TOTAL	3,835,126	3,936,345	4,021,613	4,186,800	4,106,200	4,189,100

162. The distribution of the Land Revenue among the several Provinces is shown in the above table. Almost all the Provinces exhibit the usual progressive increase under this head. The only points requiring notice are that postponements of revenue in the Central Provinces, in the North-Western Provinces, in the Punjab, and in Bombay, have reduced the Revised Estimate for 1894-95, and raised the Budget Estimate for 1895-96 to an abnormal amount; that the increase in Madras is due partly to new settlements in Tanjore, Godavari, Trichinopoly and Malabar, and partly to the extension of irrigation, and to the enhanced water rate leviable in Godavari and Kistna; that the high figure in the Revised for both Upper and Lower Burma is due to the collection in the current year of specially large arrears, which will not recur in 1895-96; and that in the latter province a temporary check is stated to have been given to the normal increase in cultivation by a combination during the past two years among the purchasers, and the consequent low range of prices offered to the cultivators.

As far as the expenditure heads are concerned, a comparison with past years before 1893-94 and with the Budget of 1894-95 is affected by the transfer of a

share of certain District Establishments in the North-Western Provinces from this head to Law and Justice, and by a transfer of the charges for Kanungo Establishment from the sub-head District Administration to the sub-head Land Records and Agriculture, which is included under Other Charges.

OPIUM.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
Revenue—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal—Sale of Opium . . .	5,949,660	6,093,265	4,808,376	4,526,100	5,321,400	4,813,800
Bombay—Pass Fees . . .	1,839,270	1,670,730	1,600,530	1,665,100	1,800,000	1,790,000
Excise Opium and other Revenue .	223,450	229,185	218,665	202,400	200,600	226,800
TOTAL . Rx.	8,012,380	7,993,180	6,627,571	6,393,600	7,322,000	6,860,600
Expenditure—						
Payments to Cultivators . Rx.	1,629,631	1,388,583	1,657,010	1,989,000	1,250,000	2,392,400
Other Charges . . . Rx.	231,141	212,798	217,488	264,900	393,800	361,500
England . . . £	726	696	1,278	800	1,400	700
Exchange . . . Rx.	315	419	831	600	1,200	600
TOTAL . Rx.	1,861,813	1,602,496	1,876,607	2,255,300	1,646,400	2,755,200
Statistics—						
Bengal—						
Chests sold . . .	56,250	48,852	43,353	42,300	39,780	37,260
Average price . . . R	1,058	1,247	1,109	1,070	1,338	1,300
Chests produced . . .	44,522	33,679	40,506	...	33,329	...
Chests in Balance, March 31st . . .	40,765	34,592	31,745	...	25,294	...
Reserve, December 31st .	18,770	9,265	1,814	...	1,280	...
Bombay—						
Chests passed for export .	30,654	27,845	26,675	27,751	29,535	27,538
Rate of Duty . . . R	600	600	600	600	600 & 650	650

163. The Budget Estimate of receipts in 1894-95 from Bengal Opium was based on the assumption that 42,300 chests would be sold at an average of R 1,070 a chest. The crop was, however, so poor that there being no reserve, it became necessary to reduce the number of chests sold for the last six months of the year to 3,105 chests a month, thus making the total sales for the year 39,780. So great, however, has been the rise in price that it has much more than made

up for the fall in the number of chests sold. The course of prices is indicated by the following table of the average rates realized at each monthly sale :—

	R		R
April . . .	1,089	October . . .	1,361
May . . .	1,199	November . . .	1,370
June . . .	1,204	December . . .	1,480
July . . .	1,301	January . . .	1,523
August . . .	1,403	February . . .	1,540
September . . .	1,321	March . . .	1,327

The average price realized for the whole year has been $\text{R}1,337\text{-}11$, or an excess of $\text{R}267\text{-}11$ a chest over the price taken as the basis of the estimate.

The fall at the March sale was very marked. It remains to be seen whether it was due to a cessation of the specially high prices in January and February caused by speculation in China, or to a specially low price in March, caused by speculations on the coming crop. Probably it had to do with both these causes. But whatever may have been the cause, it is not safe to take for the Budget of 1895-96 a higher rate than $\text{R}1,300$ a chest.

164. The quantity of Bengal Opium to be sold during 1895-96 is taken for the purposes of the estimate at 37,260, being the amount settled for the year 1895 by the notification in June last. The quantity to be sold in the last three months of the year will not, however, be settled till June next.

Though the number of chests is reduced by 5,040, the higher rate gives an increase of $\text{R}x. 317,700$ in the Budget for 1895-96.

165. The exports of Malwa Opium have fluctuated considerably from month to month ; but on the whole the export is expected in 1894-95 to exceed the standard of the last two years and to approximate to that of 1891-92. The price of Malwa Opium both in India and in China rose so considerably during the year (though not to the same extent as that of Bengal Opium) that it was considered advisable in December to raise the rate of duty per chest from $\text{R}600$ to $\text{R}650$. This rise in the rate of duty has brought in $\text{R}x. 27,900$ during the current year. For next year it is not considered safe to repeat the comparatively high results of 1894-95, but with the higher rate of duty the estimate very nearly comes up to the Revised Estimate of the current year.

166. The decrease in the Budget Estimate for 1894-95 on account of the sale of Excise Opium was, as explained in the last Financial Statement, due to the special measures adopted for restricting the use of Opium in Burma. The fall in that province has been slightly beyond what was estimated, and this accounts for the slight decrease in the Revised Estimate. The increase in the Budget Estimate is due to the raising of the price at which Bengal Opium is issued for excise purposes from $\text{R}7\text{-}4$ to $\text{R}8\text{-}8$ with effect from July 1st 1895, in consequence of the rise in the price paid to the cultivator.

167. The expenditure on an average crop was provided for in the estimate for 1894-95. The crop was far below the average and the expenditure in India has been below the estimate by the very large sum of $\text{R}x. 610,100$. The saving would have been even larger had not some expenditure ($\text{R}x. 130,000$) been incurred in the purchase of Malwa Opium in order to set free a larger amount of the crop for the preparation of provision opium. The series of bad crops, extending over six successive years, not only absorbed the whole of the reserve of opium, but also threatened to render the cultivation unpopular, and so to result in a large reduction in the area cultivated with poppy. It was accordingly decided, before the last sowings commenced, to raise the price paid to the cultivator from $\text{R}5$ to $\text{R}6$ a seer. This accounts for the large increase in the estimate of expenditure for 1895-96, which, however, only provides as before for a normal crop, together with $\text{R}x. 100,000$ for the purchase of Malwa Opium to take, as far as possible, the place of the Bengal Opium issued to the Excise Department.

SALT.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Northern India (a)	1,971,135	2,118,090	1,838,656	2,013,300	1,876,400	1,949,800
Burma (b)	161,015	162,213	167,590	150,900	119,300	150,300
Bengal (b)	2,404,487	2,410,119	2,374,133	2,380,000	2,470,000	2,459,500
Madras (a)	1,772,937	1,721,224	1,629,776	1,800,000	1,800,000	1,819,700
Bombay (a)	2,326,608	2,244,458	2,218,721	2,285,000	2,380,000	2,315,000
TOTAL	8,636,182	8,656,104	8,228,876	8,629,200	8,645,700	8,694,300
Charges	459,034	458,707	474,405	518,600	497,600	534,100

(a) Chiefly excise on local manufacture.

(b) Chiefly duty on imported salt.

168. The falling off in Revenue which occurred in 1893-94 was expected to be only temporary and this has proved to be the case, the Revised Estimate providing for a total revenue in excess of that of 1891-92 and very little short of that of 1892-93. The Budget for 1895-96 provides for a further slight increase.

As regards expenditure the principal saving in the Revised occurs in Madras under the head of Salt purchase and freight. The large increase in the Budget of 1895-96 also occurs mainly in that Presidency, and is stated to be required in view of the necessity for affording full scope for the expansion of departmental operations which have hitherto not been fully developed.

STAMPS.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
REVENUE.						
Court Fees and Plain Paper	2,887,774	2,995,369	3,063,463	3,079,100	3,154,000	3,184,000
Commercial and other Stamps	1,297,281	1,374,200	1,358,399	1,405,200	1,387,200	1,385,600
Other Revenue	77,101	78,971	77,489	77,500	79,200	78,600
TOTAL . Rx.	4,262,156	4,448,540	4,509,351	4,561,800	4,620,400	4,648,200
Charges—						
India Rx.	89,531	91,170	92,424	95,000	93,300	95,200
England (Stores) £	34,105	31,277	38,875	49,000	47,000	55,600
Exchange Rx.	14,811	18,817	25,263	35,000	39,800	46,300
TOTAL . Rx.	138,447	141,264	156,562	179,000	179,500	197,100

169. Stamp Revenue shows considerable progress on the whole, the largest contributions to the increase in the Revised being made by Bengal (Rx. 65,000) and Madras (Rx. 30,000). There has, however, been a falling off in the North-Western Provinces (Rx. 30,000), Punjab (Rx. 16,000) and Central Provinces.

(Rx. 8,000). The Budget generally provides for a repetition of the Revised, the small increase being due to the expectation that some portion of the ground lost in the current year in the three Provinces just named will be recovered next year.

EXCISE.

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
Bengal	1,113,397	1,159,458	1,214,817	1,210,000	1,255,000	1,270,000
North-Western Provinces	524,303	549,877	572,202	570,000	580,000	580,000
Madras	1,213,964	1,211,146	1,287,466	1,290,000	1,350,000	1,370,000
Bombay	1,025,468	1,085,696	1,071,765	1,070,000	1,098,000	1,098,000
Other Provinces	1,240,138	1,296,266	1,242,323	1,177,600	1,230,100	1,216,300
TOTAL	5,117,264	5,242,443	5,388,573	5,317,600	5,513,100	5,534,300
Charges	190,097	193,013	193,375	205,200	197,100	210,100

170. Excise Revenue has made considerable progress during 1894-95, and the progress has occurred everywhere except in the Central Provinces. The largest excesses over the Budget of 1894-95 have occurred in Madras (Rx. 60,000), Bengal (Rx. 45,000), Lower Burma (Rx. 33,000) and Bombay (Rx. 28,000). In Lower Burma the Budget provided for a considerable falling off, owing to the restrictive measures already alluded to in connection with Opium, but the reduction has proved less than was anticipated. The Budget of 1895-96 provides for a slight improvement over the Revised of 1894-95, chiefly in Madras and Bengal.

PROVINCIAL RATES.

REVENUE.	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
District Local Funds	1,979,688	2,058,273	2,080,643	2,082,400	2,110,100	2,129,800
Provincial Cesses, including Famine Insurance	680,736	693,011	690,918	699,200	691,700	701,100
Village Service and Patwaris	738,922	840,972	608,886	618,300	638,600	695,400
Other Cesses	103,491	114,242	134,124	125,400	122,800	127,700
TOTAL	3,502,837	3,706,498	3,514,571	3,525,300	3,563,200	3,654,000
Charges	58,703	55,659	53,809	53,000	56,800	55,900

171. The Provincial rates continue to progress with the Land Revenue. The variations under Village Service and Patwaris Rates are explained above (see paragraph 137).

CUSTOMS.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPORT DUTIES—						
Arms, Ammunition, and Military Stores	31,734	31,162	35,133	31,250	35,000	33,000
Liquors—Spirits	518,838	541,191	529,505	612,000	560,000	543,000
Other sorts	70,746	69,062	66,046			
Articles of Food and Drink . . . . .	...	...	18,871	246,000	296,000	292,000
Chemicals, Drugs, Medicines, etc.	501	450	3,498	62,950	94,000	91,000
Silver Bullion and Coin . . . . .	...	...	3,697	100,000	355,000	250,000
Other Metals and Manufactures of Metals . . . . .	...	...	36,230	210,500	208,000	206,000
Oils	174,662	202,309	203,868	392,000	310,000	369,000
Manufactured Articles . . . . .	...	...	30,987	393,000	504,000	511,500
Raw Materials and Unmanufactured Articles . . . . .	...	...		
Cotton Goods . . . . .	...	...	...	66,000	121,000	118,000
	...	...	...	...	354,100	1,440,000
Deduct—Refunds*	796,481	844,174	987,835	2,113,700	2,898,100	3,912,500
	...	...	...	70,000	...	...
TOTAL IMPORT DUTIES	796,481	844,174	987,835	2,043,700	2,898,100	3,912,500
Excise Duty on Cotton Goods . . . . .	...	...	...	...	12,500	75,000
EXPORT DUTIES—						
Rice	881,057	743,356	663,026	801,300	842,700	780,200
Land Customs and Miscellaneous	22,850	30,103	31,512	27,900	49,700	47,000
GRAND TOTAL	1,701,288	1,617,633	1,682,373	2,872,900	3,803,000	4,814,700
Charges	136,363	140,634	143,736	209,500	187,500	310,300

* Taken as expenditure except in the Budget Estimate of 1894-95.

172. The above table gives full details of the heads under which the Customs Revenue has been collected. The variations between the realizations and the estimate in 1894-95 have been explained above (paragraph 99).

As regards the Estimate for 1895-96, it will be seen that it generally follows the Revised, the only important differences being that—

- (1) A full year's collection of Cotton Duties is taken.
- (2) The duty on silver is estimated on an import of 5 crores, it not being considered safe to assume the continuance of the high scale of import prevailing in the current year.
- (3) Some improvement is taken against Oils, on the expectation that Petroleum imports will show some recovery from the check which resulted from the imposition of additional duties in March last.
- (4) Export duties are estimated at a fair average amount.

ASSESSED TAXES.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Deduction by Government from Salaries, Pensions, and Interest payments	412,228	416,786	435,138	441,500	459,200	448,800
Other Collections	1,240,595	1,269,355	1,304,033	1,299,400	1,334,100	1,350,400
TOTAL	1,652,823	1,686,141	1,739,171	1,740,900	1,793,300	1,799,200
Charges	29,577	30,171	31,060	32,700	30,700	31,800

173. The revenue from Assessed Taxes makes slow but steady progress. The principal advance this year has occurred in Madras (Rx. 19,500) and Bengal (Rx. 20,000), but there has been no retrogression anywhere except in the Central Provinces, and there it is very slight.

FOREST.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	1,490,582	1,591,332	1,723,022	1,646,000	1,648,000	1,642,200
Expenditure	843,926	865,225	906,407	984,400	934,100	995,100
NET	646,656	726,107	816,615	661,600	713,900	647,100

174. The increase in Revenue in the Revised as compared with the Budget is the net outcome of several increases and decreases in the various Provinces, but the principal decrease occurs in the Central Provinces, where it was due to an over-estimate of the revenue. It was originally estimated that the revenue in those Provinces would show a large improvement of Rx. 26,600, but this anticipation has not been realized, and the Revised is now taken at about the same figure as the Actuals of 1893-94. The Budget for 1895-96 in the Central Provinces allows for an improvement of Rx. 11,300 over the Revised. The other Provinces either show an improvement or make no material change in the Revised for 1894-95 and in the Budget for 1895-96.

175. The expenditure shows a tendency to increase, but there are generally savings on the estimates, and it is not unlikely that the net produce of both years will be better than indicated by the above figures.

It must be observed, however, that the Government of India have recently laid down a policy of leniency in the supply of forest produce for domestic use, and in the matter of grazing in forest lands. In giving effect to this policy, a certain amount of revenue will be relinquished, and part of it, probably, during 1895-96. It is, however, impossible to estimate the amount beforehand, and it is believed that the decrease will be to some extent covered by corresponding reductions in preventive establishment.

INTEREST.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
RECEIPTS—						
India . . Rx.	795,588	830,418	858,921	839,700	812,100	795,900
England . £	58,466	24,543	10,041	10,000	3,500	5,000
Exchange . Rx.	25,389	14,766	6,525	7,100	2,900	4,200
TOTAL . Rx.	879,443	869,727	875,487	856,800	818,500	805,100

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
EXPENDITURE—						
Interest on Debt—						
India	4,168,622	4,267,841	4,273,814	4,199,000	4,500,000	3,633,400
Deduct charged to—						
Irrigation . .	1,109,678	1,138,386	1,165,558	1,193,500	1,193,800	1,222,400
Railways . .	3,004,576	3,169,522	3,346,574	3,498,700	3,520,600	3,687,400
Balance charged to Interest Rx	54,368	—40,067	—238,318	—493,200	—214,400	—1,276,400
England . . £	2,639,288	2,433,496	2,505,280	2,682,700	2,612,000	2,658,100
Exchange . Rx.	1,146,144	1,464,053	1,628,094	1,916,200	2,176,600	2,215,100
Interest on other Obligations—						
Savings Bank Balances . Rx.	306,227	339,362	367,966	325,800	326,000	336,700
Other items— including Ex- change . "	169,149	177,419	183,347	179,900	179,100	182,800
TOTAL . Rx.	4,315,176	4,374,263	4,446,369	4,611,400	5,079,300	4,115,500
Debt outstanding, March 31st—						
Sterling . . £	107,404,143	106,683,767	108,113,792	116,418,467	110,109,492	110,109,492
Rupee Debt—						
4 per cent. . Rx.	89,448,897	100,471,572	100,706,332	100,691,572	5,556,909	5,436,809
3½ per cent. . "	52,180	52,180	3,551,280	3,551,280	96,130,200	96,130,200
Other Debt . "	13,191,240	2,413,800	1,288,466	1,161,800	2,658,769	1,888,769
Savings Bank Balances . "	8,886,372	9,774,656	10,322,541	10,782,156	10,604,141	11,043,641

176. The reduction of the Receipts in India in the Revised is mainly the outcome of a reduction of Rx. 40,000 on account of the postponement till November 1896 of the payment of the instalment of interest on the Kidderpore Dock Loan, which fell due in November 1894, and of an increase of Rx. 20,400 in the profits on the note circulation, due to the payments made on conversion of the currency investment.

The conversion operations also account for the decrease in the Budget of 1895-96. The reduction by one-half per cent. of the interest payable on the currency investment reduces the profits of the note circulation by Rx. 40,800.

177. The reduction in the Receipts in England has already been explained (see paragraphs 105 and 143).

178. The alterations in the charge for Interest on Debt, both in India and in England, have also been fully explained elsewhere (see paragraphs 110, 121 158 and 160, and Section VI.)

179. The Budget of 1894-95 provided for a diminution in the charge for interest on Savings Bank Balances owing to the reduction in the rate of interest from $3\frac{1}{2}$ to $3\frac{1}{4}$ per cent. It seems probable that the actuals will approximate pretty closely to the Budget. Provision is made for a small increase in 1895-96 as the balances continue to advance every year.

POST OFFICE, TELEGRAPH, AND MINT.

	Accounts, 1891-92.	Accounts 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
POST OFFICE—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	1,446,355	1,488,875	1,561,263	1,595,000	1,626,200	1,687,500
Expenditure	1,493,359	1,518,545	1,557,457	1,608,100	1,618,000	1,662,700
Net	-47,004	-29,670	+3,806	-13,100	+8,200	+24,800
TELEGRAPH—						
Revenue Accounts—						
Revenue	919,335	937,743	959,096	993,800	1,008,700	1,035,800
Expenditure	643,550	673,039	684,782	752,500	740,200	769,900
Net	+275,785	+264,704	+274,314	+241,300	+268,500	+265,900
Capital Expenditure	195,170	202,034	217,351	167,100	81,000	171,100
MINT—						
Revenue	310,046	310,335	227,355	67,700	32,500	57,700
Expenditure	97,109	112,007	91,080	68,100	52,400	53,800
Net	+112,937	+198,328	+136,275	-400	-19,900	+3,900

180. The Post Office net revenue continues to increase; the Budget for 1894-95 provided for a net charge, but it is now expected that there will be a small net revenue, which is raised a little in the Budget for 1895-96.

181. The Telegraph net revenue, excluding Capital Expenditure, shows an improvement of Rx. 27,200 in 1894-95; this is mainly due to the message traffic having exceeded expectation and to a reduction of the Establishment charges.

The Budget for 1895-96 provides for an increase in the Receipts and for a return to the higher scale of Charges provided in 1894-95. The net Revenue is thus somewhat larger than that estimated in 1894-95, though it falls below the Revised Estimate. The Capital Expenditure has been reduced in the current year, owing to the measures taken to secure financial equilibrium by enforcing economy in optional expenditure. This expenditure is raised in the Budget to allow of a larger development of the telegraph lines which has been checked in the current year.

182. The Mints being now closed to the coinage of silver for the public, the only revenue of importance in the current year is the gain on copper coinage. The decreased revenue expected in the Revised is due to a smaller amount of copper coin having passed into circulation than was anticipated. The Budget for next year is based on a smaller issue of copper coins than that on which the

Budget for the current year was based, though a small improvement over the Revised is taken, and it also provides for the revenue (Rs. 11,300) which will accrue from the projected coinage at Bombay of a British dollar for use in Eastern Trade. The arrangements for this coinage are now complete, the dies are expected to arrive shortly, and on their receipt the Mint is prepared to commence operations as soon as silver is tendered for coinage.

CIVIL DEPARTMENTS.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
General Administration { India	1,433,423	1,462,538	1,519,132	1,546,000	1,581,000	1,570,900
{ England	249,532	255,545	265,812	252,900	274,600	251,900
{ Exchange	108,368	153,742	172,742	180,600	228,800	209,900
Law and Justice { Courts	2,840,007	2,877,112	2,996,460	3,043,900	3,069,200	3,128,500
{ Jails	899,732	918,060	924,053	960,000	914,900	957,700
Police	3,808,610	3,873,645	3,919,785	4,043,000	3,980,000	4,097,100
Marine { Imperial (a)	470,219	703,088	595,675	547,600	553,700	614,400
{ Provincial	157,732	154,021	158,581	150,400	141,300	156,500
Education	1,424,796	1,437,024	1,471,761	1,545,300	1,495,900	1,587,300
Ecclesiastical	161,596	168,107	176,602	186,700	185,200	195,400
Medical	884,084	941,642	979,122	1,005,600	1,001,300	1,044,000
Political	767,711	842,117	965,828	984,400	966,500	1,057,000
Scientific and Minor Departments	587,438	473,271	492,287	512,800	509,400	511,300
TOTAL Rx.	13,853,842	14,259,912	14,637,840	14,959,200	14,902,400	15,379,500

(a) Includes Upper Burma charges.

183. The tendency of the expenditure under these heads is to increase with the growing demands for improved administration. The growth of expenditure is not, however, great or rapid under any individual head. The only points requiring notice are that the falling rate of exchange has enhanced the charge for exchange compensation allowance under all the heads; that absolutely necessary police re-organization has increased the charges under Police in several provinces; and that under General Administration the expenditure, both in India and in England, is swelled this year by the inclusion of the amounts paid to the Presidency Banks and the Bank of England for the work done in connection with the conversion of the Rupee Debt (see paragraph 110).

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
Territorial and Political Pensions	557,959	541,592	508,443	485,000	473,100	474,400
Civil Furlough and Absentee Allowances—						
India	657	1,335	1,548	1,000	1,800	1,000
England	192,228	207,826	197,521	208,000	223,000	218,000
Exchange	83,477	125,033	128,362	148,600	185,800	181,700
Superannuation Allowances and Pensions—						
India	848,506	881,190	910,547	933,900	949,200	962,600
England	1,726,046	1,810,546	1,784,051	1,779,500	1,797,300	1,812,500
Exchange	749,557	1,089,270	1,159,393	1,271,100	1,407,800	1,510,400
Stationery and Printing	602,883	647,973	683,181	679,800	690,300	697,500
Miscellaneous	285,307	233,075	273,831	247,100	273,400	245,600
TOTAL Rx.	5,046,622	5,537,840	5,646,877	5,754,000	6,097,700	6,103,700

184. The main increase under the heads in this group occurs in the charge for exchange on Furlough Allowances and Pensions, which, if paid in England are fixed either in sterling or in rupees convertible into sterling at a fixed rate. Independently of exchange, however, the tendency of the charges under this group is to rise slightly, pensions and furlough allowances with the increasing establishments, and stationery and printing with the increasing amount and complexity of public business. The first head is an exception, since Territorial and Political Pensions gradually diminish as the older pensioners die out. Under Miscellaneous the increase is in the English charges and Exchange, principally owing to a larger supply of stores for Miscellaneous Departments.

FAMINE RELIEF AND INSURANCE.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96. Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief	23,423	70,841	496	10,000	9,100	5,000
Construction of Protective Railways .	484,795	984,469	1,060,954	...	...	...
Ditto ditto Irrigation Works	77,931	60,793	56,351	45,000	42,400	50,000
Reduction of Debt	682,170	...	...	...	...	...
TOTAL	1,268,319	1,116,103	1,117,801	55,000	51,500	55,000
Net Charge on account of the Bengal-Nagpur and the Indian Midland Railways shown in the Railway Revenue Account	231,681	383,897	371,768	368,800	392,400	366,800
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT	1,500,000	1,500,000	1,489,569	423,800	443,900	421,800

185. The direct expenditure on Famine Relief has occurred mainly in the Central Provinces (Rx. 5,600) and Bengal (Rx. 3,000), and in the latter province alone is provision made for such expenditure in the Budget.

186. As explained in last year's Financial Statement, financial exigencies necessitated in 1894-95 the cessation of the expenditure on Railways and the curtailment of the expenditure on Irrigation Works from the Famine Grant. The position remains unchanged, and in the Budget of 1895-96 it is possible to provide under this head only for the small expenditure on direct Famine Relief and for the renewal of the small grant of Rx. 50,000 for Protective Irrigation Works.

RAILWAY REVENUE ACCOUNT.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96. Budget.
				Budget.	Revised.	
STATE RAILWAYS—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gross Receipts	16,411,934	15,814,807	16,879,107	16,939,900	16,134,400	18,001,900
Working Expenses	8,214,480	7,944,868	8,263,975	8,401,800	8,813,000	8,697,000

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
Interest and other Charges—						
India Rx.	3,012,015	3,180,215	3,358,968	3,513,200	3,534,900	3,702,600
England £	3,539,017	3,578,193	3,589,593	3,584,900	3,584,300	3,585,100
Exchange Rx.	1,536,862	2,152,731	2,332,751	2,560,700	2,986,900	2,987,600
Net Result "	+ 109,560	—1,041,200	—666,180	—1,120,700	—784,700	—970,400
GUARANTEED RAILWAYS—						
Net Traffic Receipts . . Rx.	3,493,118	3,244,413	3,383,812	3,445,500	3,039,000	3,495,000
Surplus Profits, Interest and other Charges—						
India "	794,087	614,020	607,753	655,200	638,700	620,200
England £	2,114,159	2,145,497	2,154,720	2,154,500	2,154,600	2,161,300
Exchange Rx.	918,100	1,290,665	1,400,277	1,538,900	1,795,500	1,801,100
Net Result "	—333,228	—805,569	—778,938	—903,100	—1,549,800	—1,087,600
Other Receipts "	32,994	17,883	34,054	23,000	38,900	39,900
Other Charges "	125,190	18,166	124,439	129,100	121,500	130,100
STATISTICS—						
State Railways—						
Capital Expenditure to March 31st—						
Expenditure by Government	105,423,578	110,202,627	114,277,052	117,781,633	118,907,152	122,616,552
Ditto by Companies .	22,709,508	23,513,080	24,261,335	25,236,280	24,953,635	25,673,335
TOTAL .	128,133,086	133,715,707	138,538,387	143,017,913	143,860,787	148,289,887
Miles open on 1st April . .	12,757	13,106	13,461	13,893	13,806	14,166
Guaranteed Railways—						
Miles open on 1st April . .	2,588	2,588	2,587	2,587	2,587	2,587

187. The improvement of the State Railway revenue in the current year and the falling off in the Guaranteed Railway Receipts have already been mentioned (see paragraph 102). The basis of the Budget Estimate for 1895-96 has also been explained (see paragraph 141). The Railway Revenue on the whole shows steady and almost continuous progress from year to year; the estimates are made on the usual cautious basis, and though it is not safe to estimate in the case of each individual Railway for a recurrence of the high receipts of this year, it is not unlikely, unless the reasons are unfavourable, that the results for 1895-96 will be considerably in excess of the Budget now framed.

IRRIGATION.

IRRIGATION.		Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
					Budget.	Revised.	
MAJOR WORKS.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue	{ Direct Receipts	1,404,737	1,510,730	1,349,685	1,391,600	1,356,300	1,350,300
	{ Land Revenue	673,189	722,306	746,926	868,500	879,400	929,700
Expenditure	{ Working Expenses	761,445	793,951	788,957	769,200	814,000	813,200
	{ Interest	1,109,678	1,138,386	1,165,558	1,193,500	1,193,800	1,222,400
NET		+206,803	+300,699	+142,096	+297,400	+227,900	+244,400
MINOR WORKS.							
Receipts—Direct		194,114	185,866	199,798	203,700	199,900	204,300
Expenditure		1,073,896	1,008,142	908,052	946,700	974,000	1,014,900
STATISTICS OF MAJOR WORKS.							
Capital Outlay to March 31st		28,320,703	28,923,097	29,679,280	30,308,898	30,330,480	31,106,480

188. Under Major Works Direct Receipts the Revised shows a falling off of Rx. 35,300, which is due to a reduction of Rx. 35,200 in the Punjab, mainly the result of the rainfall on lands traversed by the Sirhind Canal having reduced the demand for canal water. In Bengal there is a small reduction of Rx. 4,000, the collections on the Midnapur and Orissa Canals having fallen off. In the North-Western Provinces, on the other hand, there is a small increase of Rx. 3,700, the Budget Estimate having been over-cautious. The falling off in the Budget for 1895-96 has already been explained in paragraph 130.

189. The increase in the Revised in Working Expenses occurs mainly in the Punjab (Rx. 27,000) on the Western Jamna, Bari Doab and Chenab Canals, and in Bombay (Rx. 18,200) on the Desert Canal, Eastern Nara Works, and Mahaswad Tank. The excess expenditure was for urgent works and was specially sanctioned by the Government of India.

190. Under Minor Works Receipts the falling off in the Revised occurs mainly in Imperial, and is due to a falling off in Baluchistan and the Punjab. The Budget for next year in the Punjab, however, provides for an even higher revenue than the Budget of the current year, owing mainly to the extension and development of irrigation from the Shahpur Canals.

The expenditure on these Minor Works has been increased in the Revised, mainly owing to special sanctions of Rx. 26,900 for repairs to embankments damaged by floods in Sind, and of Rx. 6,700 for certain urgent works in connection with the Muzaffargarh embankment and for the completion of the new Sahiwal Canal in the Punjab.

191. The Irrigation revenue is expected in 1895-96 to exceed the Revised Estimate of 1894-95 by Rx. 48,700. This amount is distributed between

Imperial on the one hand and Provincial and Local on the other in the table below:—

	Imperial.	Provincial and Local.	TOTAL.
	Rx.	Rx.	Rx.
Direct Receipts—			
Major Works	81,100	—87,100	—6,000
Minor Works	4,300	100	4,400
Share of Land Revenue—			
Major Works	50,300	...	50,300
TOTAL	135,700	—87,000	48,700

192. The principal increase in the Budget of 1895-96, as compared with the Revised Estimate of 1894-95, under the share of Land Revenue due to irrigation occurs in Madras (Rx. 20,600), and is due chiefly to an enhancement of water-rates in the Godavari and Kistna deltas, the recent revision of settlement in the Cauvery delta and the probable extension of irrigation from the Kistna delta and the Sangam anicut systems and the Rashkulya project. There are also increases of Rx. 9,800 in the Punjab chiefly in anticipation of increased credits to the Chenab Canal, and of Rx. 19,900 in Bombay, due partly to the anticipation of a return to normal Revenue and partly to the growth of irrigation on the Eastern Nara project.

193. The financial results obtained during 1892-93 and 1893-94 from Irrigation Works for which capital and revenue accounts are kept are given below:—

	1892-93.	1893-94.
MAJOR WORKS.		
<i>Capital Outlay—</i>	Rx.	Rx.
Direct and Indirect { During the year	614,290	780,660
. { To end of year	30,250,620	31,031,280
<i>Revenue Account—</i>		
Gross Revenue	2,268,054	2,130,271
Maintenance and Working	880,694	875,620
Net Revenue	1,387,360	1,254,651
Interest	1,138,382	1,165,554
Net Profit	248,978	89,097
Percentage of net Revenue of the year on the Capital Outlay to end of the year	4'59	4'04
MINOR WORKS.		
<i>Capital Outlay—</i>		
Direct and Indirect { During the year	99,452	85,512
. { To end of year	4,730,103	4,821,615
MINOR WORKS.		
<i>Revenue Account—</i>		
Gross Revenue	481,567	560,806
Maintenance and Working	252,643	228,781
Net Revenue	228,924	332,025
Percentage of net Revenue of the year on the Capital Outlay to end of the year	4'83	6'89

The figures in this Table are taken from the administrative accounts. On Minor Works interest on the Capital Outlay is not charged, as the Capital Expenditure is incurred from Revenue.

BUILDINGS AND ROADS.

	Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MILITARY WORKS—						
In Upper Burma	152,182	169,437	150,448	100,000	97,500	91,800
Elsewhere	1,062,336	1,027,302	1,030,160	900,800	911,000	1,074,500
Deduct receipts	49,794	45,274	45,894	46,800	50,800	45,800
Net	1,164,724	1,151,525	1,134,714	960,000	951,700	1,120,500
CIVIL WORKS—						
<i>Imperial—</i>						
Expenditure	881,358	772,731	836,288	661,100	652,700	796,300
Receipts	50,807	56,438	59,254	55,800	61,300	62,300
<i>Provincial—</i>						
Expenditure	2,461,115	2,162,357	2,116,812	2,026,000	1,999,600	2,077,000
Receipts	271,319	285,329	292,660	260,200	290,200	275,800
<i>Local—</i>						
Expenditure	1,651,761	1,714,593	1,677,144	1,795,200	1,691,700	1,777,400
Receipts	255,204	266,147	270,546	260,400	273,500	268,500

194. The principal variations under this head occur in the Imperial expenditure, which was, owing to financial exigencies, largely reduced last year both under Military and Civil Works. Larger grants have been made for 1895-96 as explained in paragraphs 153 and 154, but the Imperial expenditure is still considerably below the level of 1893-94. The estimates for the two years 1894-95 and 1895-96 for Provincial and Local Expenditure vary but slightly on the whole, though in the various Provinces considerable differences occur.

195. Full details of the proposed appropriation of the outlay provided for in the Provincial Civil Works Estimates are not available at present, but the distribution of the expenditure in the past two years and in the Budget Estimate of the current year is given below:—

	Accounts, 1892-93.	Accounts, 1893-94.	Budget, 1894-95.
	Rx.	Rx.	Rx.
Erection of new buildings	631,276	621,016	499,549
Construction of roads	230,421	214,447	149,566
Works of public improvement	93,331	45,254	57,793
Repairs of buildings	167,192	181,792	179,025
Repairs of roads	461,645	489,511	464,008
Repairs of works of public improvement	27,085	29,294	26,980
Reserve . . . . .	...	...	15,280
Establishment	482,943	496,503	545,479
Tools and plant	42,106	26,039	36,152
Suspense	—2,804	—12,162	24,000
Miscellaneous expenditure by Civil officers in charge of Public Works	29,162	25,118	28,168
TOTAL	2,162,357	2,116,812	2,026,000

ARMY SERVICES.

			Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95.		1895-96, Budget.
						Budget.	Revised.	
EFFECTIVE SERVICES—								
Regimental Pay and allowances—								
India	.	Rx.	7,081,464	7,327,119	7,880,626	7,864,500	8,298,800	8,604,500
England	.	£	1,018,679	1,327,172	1,070,454	1,118,000	1,097,200	1,100,000
Exchange	.	Rx.	442,374	798,460	695,051	798,600	914,300	916,700
TOTAL	"		8,542,517	9,452,751	9,655,731	9,781,100	10,310,300	10,621,200
Less—Receipts	.	"	16,586	14,155	12,018	12,300	8,600	7,900
Net	"		8,525,931	9,438,596	9,643,713	9,768,800	10,301,700	10,613,300
Commissariat—								
India	.	Rx.	3,681,012	3,664,059	3,402,755	3,585,000	3,080,200	3,392,900
England	.	£	47,266	42,507	30,864	22,100	22,100	19,700
Exchange	.	Rx.	20,526	25,610	20,057	15,800	18,400	16,400
TOTAL	"		3,748,804	3,732,176	3,453,676	3,622,900	3,120,700	3,429,000
Less—Receipts	.	"	373,355	412,173	443,707	432,000	450,700	456,800
Net	"		3,375,449	3,320,003	3,009,969	3,190,900	2,670,000	2,972,200
Ordnance—								
India	.	Rx.	724,316	790,195	830,874	912,200	836,500	906,300
England	.	£	841,464	593,772	557,264	448,500	405,700	419,000
Exchange	.	Rx.	365,416	357,228	302,147	320,400	338,100	349,200
TOTAL	"		1,931,196	1,741,195	1,749,485	1,681,100	1,580,300	1,674,500
Less—Receipts	.	"	108,683	114,658	104,350	94,100	176,400	94,800
Net	"		1,822,513	1,626,537	1,645,135	1,587,000	1,403,900	1,579,700
Other Heads—								
Expenditure	.	Rx.	4,034,978	3,736,616	3,743,641	3,722,000	3,985,500	4,265,900
Receipts	.	"	205,578	243,463	199,801	183,800	258,100	189,900
Net	"		3,829,400	3,493,153	3,543,840	3,538,200	3,727,400	4,076,000
NON-EFFECTIVE SERVICES—								
India	.	Rx.	940,775	931,156	938,666	923,200	919,700	922,400
England	.	£	2,149,070	2,388,297	2,250,122	2,350,500	2,300,600	2,334,600
Exchange	.	Rx.	933,201	1,436,860	1,462,276	1,678,900	1,917,200	1,945,500
TOTAL	"		4,023,106	4,756,313	4,651,064	4,952,600	5,137,500	5,202,500
Less—Receipts	.	"	76,202	79,871	90,350	87,500	100,800	102,200
Net	"		3,946,904	4,676,442	4,560,714	4,865,100	5,036,700	5,100,300
GRAND TOTAL—								
India	.	Rx.	15,741,062	15,589,091	15,964,836	16,169,200	16,118,600	17,070,500
England	.	£	4,559,513	4,888,796	4,417,792	4,427,800	4,372,200	4,430,500
Exchange	.	Rx.	1,980,026	2,941,224	2,870,969	3,162,700	3,643,500	3,692,100
TOTAL	"		22,280,601	23,419,111	23,253,597	23,759,700	24,134,300	25,193,100
Less—Receipts	.	"	780,404	864,320	850,226	809,700	994,600	851,600
Net	"		21,500,197	22,554,791	22,403,371	22,950,000	23,139,700	24,341,500

196. The general course of the Army Expenditure in India in 1894-95 and 1895-96 has been dealt with in paragraphs 120 and 155 of this statement, and it is necessary here only to make a few remarks in explanation of the detailed variations under the sub-heads entered in the preceding table.

197. Under Regimental Pay and Allowances the Revised shows in the Indian Expenditure an increase of Rx. 434,300. This is chiefly accounted for by the increased charge of Rx. 357,800 for exchange on the British soldiers' pay (see paragraph 120); the British Cavalry and Infantry have also been in excess of strength, which accounts for about Rx. 35,000 more of the increased charge, and a large proportion of the extra charge of Rx. 52,800 for exchange compensation allowance falls under this sub-head.

The Budget Estimate exceeds the Revised under this grant by Rx. 305,700, of which Rx. 180,000 is due to the provision for increasing the Native sepoy's pay, while Rx. 22,100 for British soldiers' pay and Rx. 54,300 for exchange compensation allowance are due to the further drop in exchange.

198. Under Commissariat Charges in India the Revised shows the large saving of Rx. 504,800. There have been some small savings under Establishments, but the bulk of the saving under this head is due to the prevailing low price of food-grains and other supplies which have affected both the cost of rations for men and food for animals and the payments of compensation in respect of dearness of such rations and food. The Budget for 1895-96 shows an increase of Rx. 312,700 over the Revised, as it is not considered safe to assume that the present low prices will continue throughout the year. There is a saving, however, of Rx. 192,100 as compared with the Budget of 1894-95, which is chiefly due to the present estimate being based upon lower prices than that of 1894-95.

199. Under Ordnance there is a considerable saving in the Revised of Rx. 75,700; the amounts required for local purchase of stores appear to have been over-estimated, partly owing to the favourable rates prevailing during the year. There is also a saving of Rx. 16,500 in the cost of manufacturing establishments, which is in part due to the introduction of a new system of paying them, whereby their pay for February will be disbursed in April instead of March. The Budget provides for a repetition generally of last year's estimates. The Receipts under this head have risen owing to specially large issues of Stores.

200. Under "Other Heads" the only charge meriting notice is that for the Waziri Expedition and Demarcation Commission, which amounts to Rx. 202,500 in 1894-95 and Rx. 107,400 in 1895-96. The Budget for 1895-96 also provides for Rx. 150,000 for special warlike preparations in connection with the disturbances in Chitral.

201. In the Sterling Expenditure the main differences between the Budget and Revised for 1894-95 have been explained above (paragraph 121).

SPECIAL DEFENCE WORKS.

202. The following table shows the expenditure on "Special Defence Works":—

	Rx.
To end of 1886-87	150,409
1886-87	325,626
1887-88	456,017
1888-89	789,595
1889-90	689,481
1890-91	491,837
1891-92	604,848
1892-93	458,060
1893-94	324,974
1894-95, Budget Estimate Rx. 152,300; Revised Estimate	184,600
1895-96, Budget Estimate	154,700
	<u>4,630,147</u>

203. The expenditure in 1894-95 is expected, apart from exchange, to amount to about the figure estimated in the Budget for that year. The Budget for 1895-96 differs but little from that for the current year.

204. The total expenditure on Special Defence Works being estimated at Rx. 5,030,000, there will remain for expenditure in future years Rx. 399,853 on the assumption that the amounts provided in the Estimates of 1894-95 and 1895-96 are spent.

Section V.—Capital Expenditure on Public Works not charged against Revenue.

205. Financial necessities having required the temporary suspension of the Famine Grant, the amount provided for Capital Expenditure on Railways and Irrigation Works in the Budget of 1894-95 was restricted to Rx. 4,000,000, made up of the ordinary grant of Rx. 3,500,000 and the special grant of Rx. 500,000 sanctioned by the Secretary of State to enable Companies to undertake new lines of railway and extensions. In the course of the year, however, the Government of India came to the conclusion that they could profitably apply to Railway Construction some portion of the excess balances which had accumulated in their treasuries in consequence of the failure of the Secretary of State's drawings in the previous year, and while fully alive to the necessity of doing nothing which would defeat the measures taken in connection with the currency, they thought that a moderate additional amount might be expended from the balances without endangering the success of their currency policy. They accordingly drew up a programme which provided for the expenditure during 1894-95, and the two succeeding years of a total sum of Rx. 14,000,000 to be expended from State funds on construction of railways and canals, to be increased by any amount that might be available from the Famine Grant during the two later years. This total sum of 14 crores was distributed between the three years in the following manner:—

	Rx.
1894-95	5,200,000
1895-96	4,400,000
1896-97	4,400,000
	<hr/>
	14,000,000

and the amounts in the two later years were to be increased by any amount available from the Famine Grant up to Rx. 1,000,000 a year.

206. The Revised Estimate for 1894-95 accordingly provides for an expenditure of Rx. 5,200,000, distributed as follows:—

	Rx.
Railways	4,610,000
Irrigation Works	590,000
	<hr/>
	5,200,000

and, the Famine grant being still held in abeyance the Budget Estimate for 1895-96 provides for an expenditure of Rx. 4,400,000 which is distributed as follows:—

	Rx.
Railways	3,700,000
Irrigation Works	700,000
	<hr/>
TOTAL	4,400,000

48.—STATE RAILWAYS—CONSTRUCTION.

207. The Budget grant for 1893-94 amounted to Rx. 3,854,300 as under—

	Rx.
Normal amount provided under "Not charged to Revenue"	3,500,000
Deduct—Provision for Irrigation Works	750,000
Leaving for Railways	2,750,000
Add—for Bareilly-Rampur-Moradabad Railway	50,000
Total provided under 48	2,800,000
Provided under 34	1,054,300
	<u>3,854,300</u>

208. The Revised Estimate provided for a total expenditure of Rx. 4,027,400 as under—

	Rx.
48—State Railways—Construction	2,947,700
34—Construction of Protective Railways	1,079,700
TOTAL	<u>4,027,400</u>

against which the actual expenditure incurred amounted to Rx. 4,000,522, thus falling short of the Revised Estimate by Rx. 26,878 and exceeding the Budget provision by Rx. 146,222. Of moneys placed at his disposal up to 30th November 1893 (date of despatch of indents from India), the Secretary of State was unable to spend £223,229, which, with exchange and charges upon it, amounted to Rx. 371,981.

209. The amounts provided for Railway Construction in the estimates are, as explained above, Revised Estimate, 1894-95, Rx. 4,610,000, and Budget Estimate, 1895-96, Rx. 3,700,000, the distribution of which is as follows:—

	Revised, 1894-95. Rx.	Budget, 1895-96. Rx.
<i>Expenditure by State Agency—</i>		
<i>Open lines—</i>		
North-Western	204,700	80,000
Oudh and Rohilkhand, including Lucknow-Rai Bareilly	80,300	150,000
Eastern Bengal	64,500	120,000
Burma	34,700	—8,900
Warora Colliery	43,400	18,400
Umaria Colliery	5,200	5,200
Frontier Railway Reserve Material	1,400	...
Petroleum operations, Baluchistan	—200	...
Nagpur-Chhattisgarh Depreciation Account	2,800	...
TOTAL	<u>436,800</u>	<u>364,700</u>
<i>Lines under construction—</i>		
East Coast	768,000	500,000
Mu Valley	304,600	120,000
Bareilly-Rampur-Moradabad	86,200	...
North-Western Railway—Gradient Improvement Works	109,300	—26,100
Marri Attock	80,000	150,000
Mushkaf-Bolan	622,000	351,400
Karachi-Kotri (doubling line)	...	103,400
Kotri-Rohri	247,000	500,000
Wazirabad-Lyallpur	50,000	170,000
Cawnpore-Lucknow-Gogra (Linking up scheme)	105,300	140,000
TOTAL	<u>2,372,400</u>	<u>2,008,700</u>
TOTAL STATE AGENCY	<u>2,809,200</u>	<u>2,373,400</u>

	Revised, 1894-95. Rx.	Budget, 1895-96. Rx.
<i>Expenditure by Agency of Companies—</i>		
Open lines—		
East Indian, including Jherria Extension	354,100	310,000
Rajputana-Malwa system, including Palanpur-Deesa	160,000	70,000
Tirhoot	50,500	70,000
Bhopal	14,000	7,500
Wardha Coal . . . . .	...	10,500
Dhond and Manmad	5,100	28,600
South Indian	20,000	85,000
Guntakal-Mysore Frontier	1,000	5,000
Bezvada Extension	500	...
TOTAL	605,200	586,600
Lines under construction—		
Godhra-Rutlam	193,400	35,000
Assam-Bengal { Land	127,500	195,000
{ Constructton	733,900	305,000
Rutlam Ujjain	30,000	240,000
Bezvada-Madras (Madras-Ennore Section)	17,000	30,000
TOTAL	1,101,800	805,000
TOTAL COMPANY'S AGENCY	1,707,000	1,391,600
TOTAL ALLOTMENTS	4,516,200	3,765,000
Add or deduct—Reserve or over-allotments	83,200	—200,000
GRANT AVAILABLE	4,599,400	3,565,000
Add—Increase in stores balance	10,600	...
Add—Indents thrown forward to 1895-96 . . . . .	...	135,000
	4,610,000	3,700,000

49.—IRRIGATION—CONSTRUCTION.

210. The figures of Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are—

Accounts, 1891-92.	Accounts, 1892-93.	Accounts, 1893-94.	1894-95, Budget.	Revised.	1895-96, Budget.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
729,664	531,091	681,684	550,000	590,000	700,000

The difference of Rx. 40,000 between the Budget and Revised has been transferred from the extra grant made for railways in the course of the year. The Budget grant provides for increased allotments, chiefly for Bombay.

Section VI.—Conversion of Four per cent. Rupee Debt.

211. The 4 per cent. Rupee Debt of the Government of India, dischargeable at three months' notice, was at the beginning of 1894-95 distributed over eight different loans, all of which were held on practically the same terms, the only difference being in the half-yearly dates for payment of interest. The outstanding

balances of these loans on the 30th June 1894, distributed between England and India, are shown in the following statement :—

	India.	England.	Total.
	Rx.	Rx.	Rx.
1. Loan of 1832-33	513,600	103,600	617,200
2. Loan of 1835-36	1,360,300	199,400	1,559,700
3. Loan of 1842-43	24,401,600	2,914,800	27,316,400
4. Loan of 1854-55	7,942,300	*16,506,000	24,448,300
5. Transfer Loan of 1st May 1865	32,015,900	3,519,800	35,535,700
6. Reduced Loan of 16th January 1879	3,840,100	1,776,700	5,616,800
7. Mysore Family Loan	50,000	...	50,000
8. East Indian Railway Commuted Stock	5,400	...	5,400
TOTAL .	70,129,200	25,020,300	95,149,500

* Includes Rx. 1,598,000 Coupon loan held on the Indian Register.

Of the amount held in India of the loan of 1842-43, stock to the value of Rx. 8,159,500 formed the investment of the Paper Currency Reserve and was thus under the control of Government. The outstanding balance of that loan in the hands of the public in India and England was thus Rx. 19,156,900.

212. On the date mentioned above three Notifications issued with the object of initiating measures for the conversion of these loans from 4 per cent. to $3\frac{1}{2}$ per cent. debt. The first Notification (No. 3257) gave formal notice of the discharge of the loan of 1842-43 on November 1st, 1894; but it also conveyed to holders the offer of an option, to be exercised on or before the 28th July, of transferring their holdings to a new $3\frac{1}{2}$ per cent. loan bearing the same title and subject to the same conditions as the existing loan, save only that it would be guaranteed against discharge before 1st August 1904. If this offer was accepted, the reduction of interest was to take effect only from the 1st August 1895, but the transfer was to be effected at once, the difference of interest up to that date being paid in anticipation. To facilitate the conversion proceedings new notes were not at once issued, but the old notes were to be enfaced with a memorandum of the reduction of interest to $3\frac{1}{2}$ per cent. and of the guarantee against discharge before August 1st, 1904. The second Notification (No. 3258) offered the same option, though not under notice of discharge, to the holders of notes in the loans of 1854-55 and 1st May 1865 and in the Reduced loan of 1879; while a third Notification (No. 3259) prohibited transfers from one 4 per cent. loan to another, but offered the same choice of conversion to holders of notes in the loans of 1832-33 and 1835-36 subject to the condition that the notes were transferred to the $3\frac{1}{2}$ per cent. loan of 1st May 1865.

213. The Notifications were published simultaneously in England, and notes tendered for conversion were received by the Bank of England and disposed of there. In India notes were accepted for conversion at all Public Debt Offices and Treasuries, and there was, therefore, some inevitable delay in ascertaining, even approximately, the amounts tendered for conversion.

214. The result of this first stage of the operations was that of the 1842-43 loan, Rx. 23,421,200 in India and Rx. 2,558,700 in England, total Rx. 25,979,900 were converted, while the optional conversions of the other loans were ascertained on the 10th August to have amounted to about 1,400 lakhs. It is not possible

to give the exact amount of these latter loans converted under the Notifications of June 30th, because, as will be seen later, the offer in their case was renewed on precisely the same terms, and it has not been practicable to maintain separate accounts of the amounts coming in under the earlier and under the later offer.

215. The information in the possession of Government in the beginning of August, both in respect of the compulsory and optional conversions, thus seemed to justify further proceedings. And accordingly as the second step in the conversion two Notifications were issued on the 13th August. The first (No. 4092) notified for discharge on 1st December 1894 the Calcutta portion of the loan of 1st May 1865; but offered the same terms of conversion as before, save that the reduction in the rate of interest took effect from 1st February 1895 instead of 1st August, the terms now offered being thus $\frac{1}{2}$ per cent. worse than those originally put forward. This offer, however, remained practically inoperative till after the 27th August, for simultaneously a second Notification (No. 4093) was issued renewing absolutely as regards all loans except that of 1842-43 the offer made on June 30th. These Notifications were immediately followed on 18th August by a Notification (No. 4165) notifying for discharge on 1st December the two small loans numbered 7 and 8 in the list in paragraph 211. They were offered the same terms as the holders of the Calcutta portion of the loan of 1st May 1865, on condition of transferring their holdings to that loan.

216. The amounts converted on the terms offered on June 30th under both the original offer and the offers mentioned in the preceding paragraph are as follows :—

	India. Rx.	England. Rx.	TOTAL. Rx.
Loan of 1832-33 .	114,400	60,100	174,500
„ 1835-36 .	455,100	106,300	561,400
„ 1842-43 .	23,421,200	2,558,700	25,979,900
„ 1854-55 .	4,192,300	7,869,400	12,061,700
„ 1865 .	27,329,900	2,206,800	29,536,700
„ 1879 .	1,825,800	905,200	2,731,000
Mysore Loan and East Indian Railway Stock .	55,200	...	55,200
TOTAL .	57,393,900	13,706,500	71,100,400

217. The second offer still remained open for the Calcutta portion of the 1865 loan till 15th September, and under it Rx. 593,600 more were tendered. But, in the meantime, the satisfactory result, as far as the optional conversions of the other loans were concerned, led us to take the third step in the conversion, which was to notify on 1st September (No. 4426) for discharge on 31st December the unconverted balance of the 4 per cent. loan of 1854-55 with an option of conversion as before. The terms, however, were still less favourable, the reduction of interest taking effect from December 31st, 1894, if the notes were tendered on or before the 17th September, and from June 30th, if they were tendered after that date but on or before 3rd October. It was immediately followed on the 3rd September by two Notifications (Nos. 4460 and 4461), which offered to the holders of the unconverted portions of the other 4 per cent. loans up to September 17th conversion on the same terms as were admissible up to the same date to holders of notes of the loan of 1854-55. The paper of the two small loans of 1832-33 and 1835-36 was, as before, convertible only by transfer to the $3\frac{1}{2}$ per cent. loan of 1865.

218. These Notifications brought in almost the whole balance of the 1854-55 loan and very considerable amounts of the other loans, the figures being as follows:—

	India. Rx.	England. Rx.	Total. Rx.
1832-33	332,000	14,800	346,800
1835-36	344,500	14,400	358,900
1854-55—			
Before 17th September	3,901,400	} 7,027,700	11,056,500
After 17th September	127,400		
1865	2,575,500	477,700	3,053,200
1879	1,640,600	301,700	1,942,300
TOTAL	8,921,400	7,836,300	16,757,700

219. The final step in the conversion proceedings was taken by the issue on 20th September of two Notifications (Nos. 4770 and 4771) notifying for discharge on December 31st all balances of the 4 per cent. loans which had not already been made liable to discharge by any of the previous Notifications, and offering conversion till 3rd October on the terms which were still open to holders of the 1854-55 loan, the two small loans being treated specially as before.

220. Under these Notifications the following amounts came in:—

	India. Rx.	England. Rx.	Total. Rx.
1832-33	15,400	17,800	33,200
1835-36	33,000	12,200	45,200
1865	445,400	483,600	929,000
1879	160,000	398,800	558,800
TOTAL	653,800	912,400	1,566,200

221. The original balances, the total amount converted into the guaranteed 3½ per cent. loans and the unconverted balance outstanding for each loan in India and in England after the operations already mentioned were completed, are shown below:—

	Original balances as in para. 211.	AMOUNT CONVERTED.			Total Outstanding Balance.
		India.	England.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.
Loan of 1832-33	617,200	461,800	92,700	554,500	62,700
Ditto 1835-36	1,559,700	832,600	132,900	965,500	594,200
Ditto 1842-43	27,316,400	23,421,200	2,558,700	25,979,900	1,336,500
Ditto 1854-55	24,448,300	8,221,100	14,897,100	23,118,200	1,330,100
Ditto 1865	35,535,700	30,944,400	3,168,100	34,112,500	1,423,200
Ditto 1879	5,616,800	3,626,400	1,605,700	5,232,100	384,700
Mysore Railway Loan and East Indian Railway Stock	55,400	55,200	.....	55,200	200
TOTAL	95,149,500	67,562,700	22,455,200	90,017,900	5,131,600

The figures for the loan of 1835-36 include Rx. 362,000 held on account of the Hussainabad Endowment, which will probably yet be converted under the terms originally offered. In the case of some small amounts the actual conversion has been delayed owing to defects which may yet be cured; but the balances shown above, less Rx. 362,000 of the Hussainabad Endowment, may be taken as approximately the balances which have not been converted and will not be converted into guaranteed 3½ per cent. loans.

222. On the 3rd October all these balances were absolutely liable to discharge on some fixed date, either the 1st November, the 1st December or the 31st Decem-

ber 1894. As an alternative to discharge, and as a supplement to the conversion proceedings, the Government finally on October 8th offered transfer into the unguaranteed loan of 1893-94 on terms differing slightly for each loan, but involving in every case the surrender of accrued interest, and up to 9th March 1895 Rx. 2,007,800 have been converted into $3\frac{1}{4}$ per cent. unguaranteed paper and Rx. 974,300 have been discharged:—

	Converted into unguaranteed paper. Rx.	Discharged. Rx.
1832-33	1,700	7,800
1835-36	82,000	5,500
1842-43	786,200	153,200
1854-55	433,800	573,800
1865	533,300	169,800
1879	170,800	64,200
TOTAL	2,007,800	974,300

223. The balance remaining unaccounted for under each loan is as follows:—

	Rx.
1832-33	53,200
1835-36	144,700
1842-43	397,100
1854-55	322,500
1865	720,100
1879	149,700
TOTAL	1,787,300

It is probable that this balance will come in very slowly, either for discharge or conversion into unguaranteed $3\frac{1}{4}$ per cents.

Section VII.—Provincial Finance.

224. The general features of Provincial and Local Finance are indicated in the Table D appended as usual to the Financial Statement.

225. The accounts for 1893-94 closed with Provincial and Local Balances of Rx. 3,695,263, against a Revised Estimate of Rx. 3,527,754, thus showing, as indicated in paragraph 86, a net improvement of Rx. 167,509. The chief difference occurred in Madras, where the Local Balance turned out to be Rx. 73,511 better than estimated, the over-estimate for local Civil Works (see paragraph 89) having occurred largely in that Province.

226. In 1894-95 there has been a considerable improvement in Provincial and Local expenditure taken as a whole. It was estimated in the Budget that the Provincial and Local deficit, that is, the excess of expenditure which has to be charged against accumulated balances, would amount to Rx. 1,184,400; but as indicated above (see paragraphs 94 and 106) the Revised shows an improvement of Rx. 160,500 in Revenue and of Rx. 369,700 in Expenditure in this branch, and it is now anticipated that the deficit will be reduced to Rx. 654,200. The expenditure from Provincial and Local balances will thus be reduced by Rx. 530,200.

The improvement occurs everywhere except in the North-Western Provinces and Oudh, where the Provincial deficit is increased from Rx. 86,600 to Rx. 149,600, and the Central Provinces, where it is increased from Rx. 57,100 to Rx. 83,700, being mainly due in both cases to suspensions of Land Revenue (see paragraph 104), and in Lower Burma where the deficit is increased from

Rx. 258,200 to Rx. 283,200. The principal improvements occur in Bengal, Madras and Bombay, and are as follows :—

Bengal.—Provincial deficit of Rx. 77,000 converted into surplus of Rx. 74,900.

Madras.—Provincial deficit of Rx. 64,500 converted into Provincial surplus of Rx. 56,400.

Local deficit reduced from Rx. 256,600 to Rx. 73,900.

Bombay.—Provincial deficit reduced from Rx. 185,100 to Rx. 98,300.

In Bengal the improvement is mainly due to the Provincial share in the increased receipts of the Eastern Bengal Railway (see paragraph 102), which gives the Local Government Rx. 430,000, against Rx. 335,000 in the Budget. In Madras the Provincial Revenue and Expenditure show a general improvement, the largest being that of Rx. 37,600 under Land Revenue receipts, while there is also a lapse of Rx. 19,400 in the grant for Civil Works; the local deficit has been reduced, chiefly owing to a similar lapse of Rx. 81,600 (see paragraph 119), and Provincial rates also give an improved revenue of Rx. 50,400. In Bombay the expenditure generally shows savings under Civil Departments and Direct Demands upon revenue, the largest savings being under Land Revenue (Rx. 24,900), and Assignments and Compensations (Rx. 27,400).

227. In 1895-96 the Local Governments intend to spend from balances Rx. 623,000, against Rx. 1,184,400 entered in the Budget of 1894-95. Every Local Government, except that of the Central Provinces, proposes to spend a larger or smaller amount from balances, and everywhere, except in Bengal and Madras, the closing balance of 1895-96 is reduced to a figure not exceeding the prescribed minimum; in the Central Provinces the reduction of the balance below the prescribed minimum has been temporarily allowed for special reasons. The decrease, as compared with the previous year, is due partly to the contributions levied last year having reduced the balances at the disposal of Local Governments; this is especially the case in Lower Burma, where the difference between the two years is greatest, the Provincial Deficit in that Province being estimated at Rx. 14,000, against Rx. 258,200 in the Budget of 1894-95.

Section VIII.—Ways and Means.

HOME TREASURY.

228. The following are the usual details of the Home Treasury transactions :—

	Budget, 1894-95.	Revised, 1894-95.	Budget, 1895-96.
RECEIPTS.	£	£	£
Council Bills			
Permanent Debt incurred	17,000,000	17,000,000	17,000,000
Temporary Debt incurred, net	...	6,000,000	...
Capital Receipts from Railway Companies	2,300,000	...	...
Deposits and Advances, net	1,913,000	371,300	3,311,500
	-800	3,400	-1,300
Add—Opening Balance	959,988	1,300,564	2,446,164
TOTAL	22,174,188	24,675,264	22,756,364

	Budget, 1894-95.	Revised, 1894-95.	Budget, 1895-96.
OUTGOINGS.	£	£	£
Excess of Expenditure over Revenue . . .	15,657,100	15,594,500	15,739,600
Expenditure not charged to Revenue . . .	865,000	823,200	849,600
Permanent Debt discharged—			
India 4 per cent. Stock . . . . .	...	4,300	...
Temporary Debt discharged, net	...	4,000,000	...
Issues to Railway Companies on Capital			
Account	2,826,400	902,000	3,733,700
On account of Remittances from India, net	1,114,200	905,100	757,000
Add—Closing Balance	1,711,488	2,446,164	1,676,464
TOTAL	22,174,188	24,675,264	22,756,364

229. In the Budget Estimate of 1894-95 the net disbursement at the Home Treasury was taken at £18,548,500, which was to be met by the sale of Council Bills on India to the amount of £17,000,000 and by temporary loans in England. The amount of drawings remains at the same figure as that shown in the Budget, but there was an improvement in the cash balances on 1st April 1894 of £340,576 as compared with the Budget Estimate, and the net disbursements in the year are now expected to be £17,854,400. The total increase in the closing cash balances of the year due to the above-mentioned variations should be £1,034,676, but the loans proposed in the Budget Estimate having been reduced by £300,000, the closing balance in the Revised is better than the Budget by £734,676 only.

230. It was stated in paragraph 186 of the last Financial Statement that the gross amount of temporary loans to be raised in England in 1894-95 by means of India Bills was £8,300,000, of which £6,000,000 were required for the discharge of the outstanding balance of similar loans raised in 1893-94, making the net loan £2,300,000. Owing to an improvement in the cash balances on 1st April 1894 of £340,576 the Secretary of State was able to reduce the net amount of the proposed loans by £300,000, but at the same time £6,000,000 out of the outstanding temporary loans were funded, and the entries in the Revised Estimates are as follows :—

INCURRED.		
Permanent Debt—		
India 3 per cent. Stock issued	£	6,000,000
Temporary Debt—		
Temporary Loans on security of India Bills		2,000,000
Ditto ditto East India Bonds		1,000,000
TOTAL INCURRED		9,000,000
DISCHARGED.		
Temporary Debt—		
Temporary Loans on security of India Bills		6,000,000
Ditto ditto East India Bonds		1,000,000
TOTAL DISCHARGED		7,000,000
NET INCURRED		2,000,000

1894-95.
India Bills.

231. The Temporary Loan of £2,000,000 on the security of India Bills was raised early in May 1894, and has a currency of twelve months. It was issued at an average rate of interest of £1 18s. 6d. per cent. per annum.

1894-95.
Permanent
Debt.

232. The original intention was to borrow the whole of the requirements of the year only on loan for short periods, but the heavy fall in exchange since the publication of the Financial Statement made it inadvisable to adhere to the original intention, and on the 22nd May 1894 an advertisement was issued, inviting tenders for a loan of £6,000,000 India 3 per cent. Stock, which was subscribed on the 29th of that month at an average rate of £99 18s. 3d.

233. The Temporary Loans on security of East India Bonds were taken from the Bank of England for short periods and repaid in the course of the year.

1894-95.
Capital transac-
tions with Railway
Companies.

234. The capital transactions with the Railway Companies vary with the changes in the programmes of the Companies. The Estimates for 1894-95 as now prepared show a reduction in the net issues of £380,700. The following statement gives the details of the transactions:—

	Budget.	Revised.
	£	£
RECEIPTS.		
Subscribed capital—		
(a) State Lines	1,815,000	67,400
(b) Guaranteed Lines	100,000	300,000
Miscellaneous . . . . .	...	3,900
TOTAL	1,915,000	371,300
ISSUES.		
For discharge of debentures—		
State Railways	1,755,000	...
For Stores, Establishment Charges, etc.—		
State Railways	455,600	393,600
Guaranteed Lines	615,800	508,400
TOTAL	2,826,400	902,000

It was the original intention to replace Bengal-Nagpur and Southern Maharashtra Railway debentures to the extent of £1,755,000 by fresh capital, but instead of this the debentures have been renewed. On the other hand, the receipts on account of Capital from the Assam-Bengal and the Bombay, Baroda and Central India Railways are now expected to be £7,400 and £200,000 respectively more than the Budget Estimate.

As generally happens, the Estimate of the demands of the Companies for Stores, Establishment Charges, etc., proved too high.

1894-95.
Deposits and
Advances.

235. In the Budget Estimate it was anticipated that there would be a net payment under the head of Deposits and Advances on account of Defence Works at Aden, but owing to the recovery from the Imperial Government of arrears of the share of the expenditure on these works, the result is now expected to be a net receipt in the year.

1894-95.
Remittances to
India.

236. The net reduction of £209,100 in the remittances to India is made up of an increase in the receipts of £42,000 and a decrease in the payments in England of £167,100. The more important items of increase in the receipts are (1) £20,600 on account of the sale-proceeds of securities, etc., received in respect of a portion of the legacy bequeathed by Miss Sarah Bruce towards the foundation and endowment of an Orphanage in or near Calcutta; and (2) £13,900 on account of larger repayments by Her Majesty's Treasury and other Public Departments in respect of advances or services in India. As regards the payments, the

Budget provision generally proved too high for (1) payments on account of Indian Money Orders; (2) Family Remittances for payment by the War Office; (3) advances to Railway Companies for purchase of stores; and (4) cost of stores for Provincial Railways.

237. The net disbursements at the Home Treasury in 1895-96, excluding Loans and Council Bills, are estimated at £17,769,700, against £18,548,500 entered in the Budget Estimate of 1894-95. This reduction is due to arrangements having been made for the raising by the Assam-Bengal Railway Company of fresh capital in England to the extent of £500,000 and to an expected falling-off in the demand for stores chargeable to Native States, Provincial and Local Funds, and to Railway Companies, and in the Money Order and Family Remittances.

It has been explained above that the cash balances in the Home Treasury on 31st March 1895 are now expected to be £734,676 more than the amount estimated in the Budget for 1894-95. If this excess is utilised in 1895-96 to meet a part of the net estimated disbursement of £17,769,700, it will be necessary to raise only about £17,000,000 by means of Bills on India. Accordingly it is the present intention of the Secretary of State to draw in 1895-96 £17,000,000 by Bills on India.

According to the programme now announced, no additions to the sterling debt will be made in the course of 1895-96, but it is intended to raise a temporary loan of £2,000,000 on the security of India Bills to repay the same amount of Bills raised this year which falls due on the 12th of May 1895.

It should be understood that in stating the present intentions of the Secretary of State no sort of pledge is given that he will adhere to the programme.

INDIA.

238. The following is a summary of the Estimate of Ways and Means in India :—

	1894-95.		1895-96.
	Budget.	Revised.	Budget.
RECEIPTS.	Rx.	Rx.	Rx.
1. Excess of Revenue in India over the Expenditure charged against it . . .	26,538,900	29,580,400	28,902,100
2. Rupee Debt incurred . . .	...	...	...
3. Increase of the Unfunded Debt, mostly Savings Bank Deposits, net . . .	490,500	360,000	522,300
4. Other items, net . . .	885,100	612,100	754,300
5. For Remittance to Secretary of State, net . . .	1,107,000	902,800	754,500
Add—Opening Balance . . .	26,251,756	25,565,588	22,679,488
TOTAL . . .	55,273,256	57,020,888	53,612,688
OUTGOINGS.			
6. Excess Expenditure charged to Provincial Balances . . .	1,184,400	654,200	623,300
7. Expenditure not charged to Revenue . . .	2,517,100	3,690,800	2,842,400
8. Rupee debt discharged . . .	151,000	1,200,200	890,100
9. Loans to Municipalities, etc., net . . .	491,100	150,100	513,400
10. Issues on Capital Account to Railway Companies, net . . .	102,500	197,100	196,800
11. Council Bills—Sterling Amount . . .	17,000,000	15,532,300	17,700,800
12. Do. Exchange . . .	12,142,900	12,916,700	14,777,200
Add—Closing Balance . . .	21,684,256	22,679,488	16,062,688
TOTAL . . .	55,273,256	57,020,888	53,612,688

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

1894-95.
General Summary.

239. For the Budget Estimate of 1894-95, the probable opening cash balance in India was taken at Rx. 26,251,756, but owing partly to larger payments of Council Bills in 1893-94 than were anticipated, and partly to certain heavy withdrawals of deposits, the actual balances in the Indian Treasuries amounted to Rx. 25,565,588, or Rx. 686,168 less than the estimate. The important operations of the year 1894-95 which affect the cash balances, but for which no provision was made in the Budget, have been (1) the notification for discharge, with option of conversion into $3\frac{1}{2}$ per cents. of all the 4 per cent. public loans, and (2) an increased grant for Capital Expenditure on Railways and Productive Irrigation Works. It is now expected that Rx. 1,000,000 out of the 4 per cent. loans will be paid off in 1894-95, and that the Capital Outlay in India will exceed the Budget provision by Rx. 1,173,700. Against these additional disbursements, aggregating Rx. 2,173,700, the net Revenues show an improvement of Rx. 3,571,700, and all the other transactions produce a net increase in the cash balances of Rx. 283,400. The cash balances on 31st March 1895 are now estimated at Rx. 22,679,488, against Rx. 21,684,256 taken in the Budget, giving an increase of Rx. 995,232.

Discharge of
Rupee Debt.

240. Provision was made in the Budget Estimate for paying off in 1894-95 Rx. 150,000 out of the outstanding balance of the $4\frac{1}{2}$ per cent. loans notified for discharge on the 14th October 1893. It is now estimated that the actual payments this year will be about Rx. 200,000.

The operations for the conversion or discharge of the 4 per cent. public loans undertaken in the current year have already been fully explained. The amount of 4 per cent. paper tendered for discharge up to the 9th March 1895 was Rx. 974,300 out of Rx. 2,761,600 remaining unconverted on that date. The balances, as already stated, are coming in slowly either for conversion or discharge, and the total payments in discharge of the 4 per cent. loans are estimated at Rx. 1,000,000 in the current year and Rx. 750,000 in 1895-96.

Discharge of
Gwalior Loan.

241. The loan of $3\frac{1}{2}$ crores taken from the Gwalior Durbar in 1887 is repayable, by annual instalments of twelve lakhs, after the Maharajah is invested with full powers of administration, the first instalment being due twelve months after the installation. The installation having taken place in December 1894, provision is made in the estimates of 1895-96 for the payment of the first instalment of Rx. 120,000. This amount is included in Rx. 890,100 shown as Rupee Debt Discharged in the table in paragraph 238.

Main Features.
1895-96.

242. I have already explained in Part I of this statement that the special resource operations of 1893-94 increased the sterling debt of the Government of India, and against this increase in the sterling liabilities there has been an accumulation of cash balances in India, which is being drawn against for capital expenditure of Government and discharge of rupee debt. There was therefore no public loan in India in 1894-95, and according to the present estimates no rupee loan will be required in 1895-96. The estimate of 1895-96 provides for the payment in India of Council Bills to the extent of £17,706,800, for though drawings are provided for in both 1894-95 and 1895-96 at the rate of £17,000,000, it is expected that owing to the large bill drawings, and the small amount of telegraphic transfers in demand at present, the balance of unpaid bills outstanding at the end of 1894-95 will be larger than usual, and thus the actual payments will not fall equally in the two years.

Public Loan.

243. Although, as above stated, it is not the present intention of the Government of India to raise any loan in 1895-96, full liberty is reserved, as usual, to alter the programme as now announced to any extent that may be considered desirable.

244. The following table gives the details of the transactions of Savings *Savings Banks.* Banks during the last few years and the estimated transaction for 1894-95 and 1895-96 :—

YEAR.	Net additions to deposits cash.	Interest.	Total addition.
	Rx.	Rx.	Rx.
1887-88	656,300	224,000	830,300
1888-89	685,200	261 800	947,000
1889-90	—362,900	272,200	—90,700
1890-91	250,700	279,700	530,400
1891-92	517,900	306,200	824,100
1892-93	548,900	339,400	888,300
1893-94	179,900	368,000	547,900
1894-95 Budget	111,400	325,800	437,200
1894-95 Revised	—44,400	326,000	281,600
1895-96 Budget	102,800	336,700	439,500

For the first time since 1889-90 the Post Office Savings Bank transactions appear likely to result in a net withdrawal of deposits, the credit of interest being disregarded. It was anticipated in the last Financial Statement that the reduction from $3\frac{1}{2}$ per cent. to $3\frac{1}{8}$ per cent. in the Savings Bank rate of interest, which took effect from 1st April 1894, would put a check upon deposits, and the net amount deposited in the Post Office Savings Banks was accordingly taken at the low figure of Rx. 100,000. The effect of the low rate in this direction has, however, been greater than was estimated, and a net withdrawal of Rx. 50,000 is now expected. If the withdrawals indicate, as they not improbably do, the diversion of practically permanent investment from Savings Banks to Government paper, the effect of the reduction of interest is a good one. The Presidency Savings Banks deposits also show a falling-off this year, but this is largely counterbalanced by an improvement in the receipts on account of the Provident institutions, the transactions of which are also included in the Savings Bank Accounts.

During the course of 1894 the Government of India considered, with reference to the reduction of the rate of interest on Savings Bank deposits, the rates that should be allowed on their various other interest-bearing obligations, and it was decided to reduce the rate to $3\frac{1}{8}$ per cent. in all cases in which the balances are held at call like ordinary Savings Bank deposits, and in which the interest is not given as a privileged rate to benefit a particular class of Government servants.

245. The net issues on account of loans in 1894-95 are now expected to be Rx. 150,100 against Rx. 491,100 entered in the Budget Estimate. The improvement of Rx. 341,000 is due chiefly to large lapses from grants placed at the disposal of the Provincial Governments. The Madras Harbour Trust Board also repaid to Government a sum of Rx. 50,000 which was not entered in the Budget. The very ample cash balances in our treasuries have, I am glad to say, again enabled the Government to provide in full the demands of Local Governments for Agricultural, Municipal, and other local loans in 1895-96 as far as they can be foreseen at present, and the total estimate of net issues in 1895-96 on account of loans by Government is now placed at Rx. 513,400. *Loans to Municipalities and Agriculturists, &c.*

246. The year 1895-96 is estimated to close with a cash balance of Rx. 16,062,688, the result of the year's transactions producing a net reduction in the balances of Rx. 6,616,800.

Section IX.—Summary.

247. The principal features of this Statement are—

- (1) The Accounts of 1893-94 have closed with a deficit of Rx. 1,546,998.
- (2) The Revised Estimates of 1894-95 show a surplus of Rx. 990,500, against a deficit of Rx. 301,900 entered in the Budget. Excluding Exchange, there has been a large net improvement in the Revenue of Rx. 3,104,100, of which the most important improvements occur under Opium, Customs Duties and Railway Revenue; Army also shows a considerable net improvement notwithstanding payment of British soldiers' pay at a lower rate of exchange and special Waziristan charges. Exchange, which is taken at 13'09d. (or 18½ Rs. to the £) against 14d. in the Budget, absorbs Rx. 1,811,700 of the increase, thus reducing the net improvement to Rx. 1,292,400.
- (3) The conversion of the Rupee Debt from 4 to 3½ per cent. has resulted in an excess net charge of Rx. 280,600 under interest, but it effects a net saving of Rx. 524,800 in future years. The debt converted now amounts to Rx. 92,025,700, including Rx. 2,007,800 converted into 3½ per cent. loan of 1893-94. It is expected that Rx. 1,000,000 will be paid off during 1894-95. The balance of the 4 per cent. debt outstanding at close of 1894-95 will thus be Rx. 2,123,800, including Rx. 362,000 of Husseinabad endowment, which will probably be wholly or partly converted. It is estimated that Rx. 750,000 more will be paid off in 1895-96.
- (4) The Budget Estimate for 1895-96 shows a surplus of Rx. 46,200.
- (5) The burdens of Government have been increased by—
 - (a) Charges dependent on the fall in Exchange, amounting to Rx. 2,503,700.
 - (b) Cessation of Contributions from Local Governments, amounting to Rx. 405,000.
 - (c) Increased grants for Imperial Public Works which add to the charges Rx. 280,000.
 - (d) Additional Opium payments of Rx. 460,000 due to rise in price paid to cultivator from R5 to R6, and to purchase of Opium in Malwa.
 - (e) Increased Army charges, other than those due to Exchange, amounting to Rx. 345,200, the principal items being Rx. 180,000 for an increase to the pay of Native sepoy, to take effect from 1st July, and Rx. 150,000 for military preparations in connection with the disturbances in Chitral.
- (6) Against these burdens we have—
 - (a) Saving of Interest, Rx. 524,800,
 - (b) Improvement in Customs Duties, Rx. 1,882,900.
 - (c) A general net improvement under other heads, especially Railway Revenue, Land Revenue, and Opium.
- (7) The rate of exchange is taken at 13'09 as in the Revised, which adds nearly Rx. 1,900,000 to the direct expenditure under exchange. Exchange Compensation Allowance is estimated to cost Rx. 1,456,500.
- (8) The Famine Grant for Railway Construction is still held in abeyance.

- (9) The Capital Expenditure on Railways and Irrigation Works not charged to Revenue was raised during the course of the year, and is now estimated for 1894-95 at Rx. 5,200,000, against the Budget Estimate of Rx. 4,000,000. The similar charge in 1895-96 is taken at Rx. 4,400,000.
- (10) It is expected that the Secretary of State will in 1895-96 sell Council Bills to the amount of £17,000,000, and will renew the Temporary Loan of £2,000,000 which falls due in May. No other borrowing is contemplated. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills or raised by loans as he may find occasion.
- (11) It is estimated that the closing balance in the Treasuries in India on 31st March 1896 will without any borrowing stand at Rx. 16,062,688, and it is accordingly not intended to issue any public loan in India in 1895-96. Full liberty is, however, reserved to the Government of India to vary this intention in any way and to any extent which may be found expedient.
- (12) The prospect of financial equilibrium is regarded as more hopeful than twelve months ago, and it is stated that while the crisis is not yet past, and the financial position cannot be looked upon as safe till the Famine Grant has been renewed, yet the Government of India may claim to have made a full year's progress towards the restoration of their fortunes.

CALCUTTA;
March 21, 1895.

J. WESTLAND.